
FINANCIAL REPORT OF ONTARIO UNIVERSITIES 2004 - 05

VOLUME I - UNIVERSITIES

Council of Finance Officers
Universities of Ontario

February 2006

COUNCIL OF
ONTARIO UNIVERSITIES

CONSEIL DES
UNIVERSITÉS DE L'ONTARIO

FINANCIAL REPORT OF ONTARIO UNIVERSITIES 2004 - 05

VOLUME I - UNIVERSITIES

Report prepared by
the Research, Analysis and Policy Division of
the Council of Ontario Universities

February 2006

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COUNCIL OF
ONTARIO UNIVERSITIES
CONSEIL DES
UNIVERSITÉS DE L'ONTARIO

March 22, 2006

The Honourable Chris Bentley
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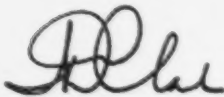
Dear Minister:

On behalf of the Council of Ontario Universities, I am pleased to provide you with the *Financial Report of Ontario Universities 2004-05*. This report provides financial accountability to the Province of Ontario for funds received by the 43 provincially-assisted universities and colleges during the 2004-05 fiscal year and is the latest in an annual series that dates back more than a quarter of a century.

This 2004-05 report continues to provide detailed financial information within a prescribed format which utilizes consistent reporting categories and definitions, as developed by the Council of Finance Officers – Universities of Ontario. Volume I of this report provides financial information on the 18 degree-granting universities, plus Algoma, Hearst, the Ontario College of Art & Design, and Dominican. Volume II provides financial information on 21 church-related colleges, universities and seminaries.

I trust that the *Financial Report of Ontario Universities 2004-05* will be of assistance to your Ministry.

Yours sincerely,



Ian D. Clark
President

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**REPORT OF THE
COUNCIL OF FINANCE OFFICERS
UNIVERSITIES OF ONTARIO
FOR THE FISCAL YEAR ENDED APRIL 30, 2005**

This report has been compiled from submissions prepared by each of the provincially assisted universities and colleges in Ontario. Those submissions have been prepared in accordance with Guidelines established by the Council of Finance Officers – Universities of Ontario.

Volume I of this report provides financial information on the provincially assisted universities of Ontario. Volume II provides information on those universities' church-related, federated or affiliated colleges, universities or seminaries.

It should be noted that, of the 43 universities and federated and affiliated colleges included in the *Financial Report of Ontario Universities 2004-05*, 40 reported financial information for the 12 months ending April 30, 2005. The remaining three institutions reported information for 12 months but employed the following fiscal year ends:

Ontario College of Arts & Design	May 31, 2005
University of Ontario Institute of Technology	March 31, 2005
Wycliffe College	May 31, 2005

Attention is directed to the two caveats which follow. The Council of Finance Officers – Universities of Ontario would welcome comments and suggestions on this report.

Chair – Committee on Financial Reporting
Council of Finance Officers – Universities of Ontario

Chair – Council of Finance Officers
Universities of Ontario

GENERAL CAVEAT

Certain of the summary data in this report are subject to interpretation or clarification because of inherent differences among institutions in academic programmes, organization, physical environment, management philosophy and budgetary and accounting procedures.

Financial information reported by the affiliated and federated colleges and universities (shown in Volume II) cannot be added to the financial information reported by the universities (shown in Volume I) without certain adjustments. The consolidated summary tables and the total revenue and expense statements for each university and its affiliated colleges shown in the *Compendium of Statistical and Financial Information* reflect these adjustments.

CAVEAT ON COMPARISONS OF HISTORICAL COFO-UO FINANCIAL DATA

Readers of this report who need a better understanding of the differences in the figures between years should contact the individual institution for more information. Readers who wish to compare COFO-UO data over a number of years should exercise caution - a significant amount of what might appear to be increased operating revenue and the associated expense is little more than re-categorizing from other funds and/or reflective of changed financial reporting.

A new set of guidelines and reporting forms were first implemented for the 1998-99 COFO-UO report on the financial activities of Ontario universities and affiliated and federated colleges. As a consequence, readers of the COFO-UO series of reports may notice a number of differences in the tables between the pre-1998-99 and post-1998-99 reports. A number of new tables have been added and tables similar to those in the pre-1998-99 reports may be numbered differently. In addition, while many of the row and column headings may appear to be the same, there may be differences in the definitions employed in the two sets of reports. Major changes in the guidelines are outlined below.

- Reporting of revenue, expenses and cost recoveries in pre-1998-99 editions of the COFO-UO report were done using a *net reporting* approach. Beginning in 1998-99, the reporting guidelines require that these items be reported on a *gross reporting* basis. Finally, under *Miscellaneous revenue* there would be other revenues that in the past may well have been treated as *recoverable charges* rather than *revenue*. It is estimated that these factors may have added over \$50 million in an apparent revenue increase in the period 1990-91 to 1999-00.
- Endowment funds may be reported at *book value* by some institutions and at *market value* by others. Readers should refer to institutional financial statements.
- Under *Revenue - Sources*, the category *Tuition Fees* beginning in 1998-99 includes fees reported in previous years in the categories *Tuition Credit* and *Tuition Non-Credit*.
- Under *Expenses - Functional Areas*, *Academic Support* is a new category commencing in 1998-99 which includes the registrar and admissions offices and research administration (formerly reported under Administration). *Administration and General* is a revised category which includes expenses reported prior to 1998-99 under Administration, as well as the administration of occupational health and safety, professional fees (legal and audit), convocation and ceremonies and insurance which had formerly been reported under Other. *External Relations* is a new category which includes expenses reported under Administration before 1998-99. Note: In the 1998-99 report only, there was no separate category for *central computing and communications*. *Academic computing* was reported under Academic Support and *administrative computing* was reported under Administration and General.

- Under *Object of Expense, Operational Expenses and Supplies* commencing in 1998-99 includes expenses formerly reported under operational expenses and supplies as well as costs of goods sold, municipal taxes and miscellaneous. *Travel* is a new category beginning in 1998-99 which includes expenses formerly reported under miscellaneous.

In addition, there have been a number of less obvious factors that have influenced COFO-UO reporting practices over recent years.

Expanded Definition of Operating Fund

For a variety of reasons, although principally for accountability and transparency, the working definition of the *operating fund* for COFO-UO purposes has been broadened to include certain *restricted* income and expense items that were reported in the Trust and Endowment Fund in the past. For example, investment income, some donations, and some endowment income may now be reported in the Operating Fund to support such expense items as endowed chairs, scholarships and government sponsored matching programs.

Expanded Definition of Sponsored Research Fund

The introduction of **Entities Not Consolidated** permits Ontario universities and affiliated and federated colleges to separately report sponsored research that is granted to faculty members of the university, but paid to entities that are separate and distinct from the university. The best example is hospital-based research where the funding flows to the hospital and the research is conducted at the hospital. The financial activities related to such hospital-based research are excluded from the audited financial statements of the university. Expanding the definition of sponsored research results in a more complete reporting of research activities performed by university faculty members. The impact of this change on both revenue and expenses is quantified on Tables 2 and 4.

Changed Funding Practices

The introduction of new funding arrangements to finance specific university activities has had a major impact on the revenue and expense figures reported in the Operating Fund. To illustrate:

- The introduction of the *Alternative Funding Program* at Queen's has a direct impact on institutional income and expenditures as \$45-50 million of what was primarily OHIP fee revenue that was formerly paid directly to physicians is now provided as a "grant" from MOHLTC and reported under "Other Ontario Government Grants" in the Operating Fund.
- Programs such as ATOP require *private sector matches* that inflate both the income and expenses on a one-time basis. Moreover, some of those funds are actually gifts-in-kind and thus may not, and should not, be construed as providing additional resources in the same way as government operating funds or regular tuition fee income. By definition,

gifts-in-kind are the most *restricted* contributions, providing no discretionary funding.

- The introduction of more full cost-recoverable programs (some voluntary, some mandatory) has increased *tuition fee* income by an amount that overstates the funding actually available for all students. For example, tuition for private MBA programs is used to finance the substantial costs associated with those programs and therefore it is completely misleading to think that any of the increase in tuition fee income for these programs is used to support the general student body. It is estimated that tuition fees for these programs in 1999-00 may have been approximately \$50 million.

Discontinuity in Summary Tables

In 2001-02 Dominican College was moved from Volume II - Affiliated and Federated Colleges and Universities - to Volume I - Universities. In pre- 2001-02 editions Dominican was included in summary tables for affiliated and federated colleges and universities. From 2001-02 it is included in summary tables for universities. This will affect studies which include a time series.

Ontario Research Performance Fund

In pre- 2002-03 the Ontario Research Performance Fund grant was reported in the Operating fund. From 2002-03 it is reported in the Sponsored Research fund to make it consistent with the reporting of the Indirect Costs of University Research grant.

GUIDELINES

I INTRODUCTION

A. Financial Reporting by Universities

Universities produce two major annual reports to report on their financial activities. One report is the university's audited financial statements. The other report is the COFO-UO Financial Report of Ontario Universities.

The two reports serve distinct and different purposes. The audited financial statements represent an accounting by the university's Board of Governors of its financial stewardship of the institution as a whole. The presentation of the financial statements is closely regulated by the Institute of Chartered Accountants' Handbook regarding not-for-profit organizations. The financial statements are subject to audit by the university's external auditors. They are a public document. Readers of the statements primarily include private and public sector sponsors, donors, financial institutions and other universities.

The COFO-UO Financial Report represents a financial report of individual universities and the Ontario university system as a whole for each distinct group of university activity. It provides information on government transfer payments, student fees and other sources of revenues; on the allocation of resources; and, on how resource allocations change over time in response to funding changes. It provides an accounting by the universities that funds are spent in accordance with restrictions by the funding sources. Over time, the COFO-UO Financial Report has become *the* reference for financial information about the university sector in Ontario. As a consequence, while the Report is derived from the universities' audited financial statements, the format of the Report is much different. The Guidelines for the Financial Report are more detailed than the guidelines for the financial statements rendering the information more comparable between universities. The main audience of the COFO-UO Financial Report is the provincial government, internal university constituencies, and Statistics Canada.

Generally Accepted Accounting Principles (GAAP) - The presentation of financial information in the COFO-UO Financial Report is in accordance with generally accepted accounting principles which are followed by universities in the preparation of their financial statements. In certain situations, the Report deviates from generally accepted accounting principles to enhance the presentation of financial information and comparability of information between universities.

The following are the material deviations from generally accepted accounting principles followed by universities:

- The COFO-UO Financial Report does not reflect generally accepted accounting principles surrounding the capitalization and amortization of capital assets.

- Since capitalization and amortization of capital assets are not yet part of the COFO-UO Financial Report, proceeds from capital borrowing will continue to be reflected as revenue and the repayment of principal and interest as expense.
- Restricted funds include both externally restricted funds and internally restricted funds by the university's governing body. This enhances the information presented for each distinct fund grouping.
- The COFO-UO financial report does not reflect generally accepted accounting principles for the cost of employee future benefits, including pensions. These are reported in the financial report when cash payments are made for these benefits.

Revenues in restricted funds include *all* sources of revenues. Unspent externally restricted revenues have not been deferred. While this may not be in agreement with the presentation of information in the university's financial statements, it does not contravene the rules of generally accepted accounting principles.

Identification of Individual Funds - For accounting and reporting purposes, universities combine funds of similar characteristics into distinct fund groups. University fund groups include expendable unrestricted funds, expendable restricted funds and unexpendable restricted funds. Expendable unrestricted funds include Operating and Ancillary funds. Expendable restricted funds include Capital, Sponsored Research and Trust funds. Unexpendable restricted fund includes the endowment fund. Restricted funds include funds restricted by external sources and funds restricted internally by the university's governing body.

Accrual accounting - Generally accepted accounting principles include the accrual basis of accounting, a method of recording transactions by which revenues and expenses are reflected in the accounts of the period in which they are considered to have been earned or incurred. This means that revenue may be recognized before payment is received, and expense may be incurred before it is paid.

Appropriated funds (Reserves) - Changes in fund balances reported in an institution's financial statements occur in part as a result of approved transfers to reserves or appropriation of funds for specific future purposes. Appropriations are a means by which fund balances are committed or reserved for future use, e.g. encumbrances. Appropriations relate to future events. An increase in appropriations (i.e. transfer to appropriations) should not be recorded as an expense nor should a decrease in the appropriations (i.e. transfer from appropriations) be recorded as a source of revenue. Rather, changes in appropriations are identified separately after accounting for revenues and expenses.

Interfund transfers - Normally, institutions reflect revenues in the funds in which they are received. If they are expended in another fund, and a restatement of revenue is not appropriate, a transfer is made from the fund in which the revenue was received to the fund where the expense is reported. This transfer is referred to as interfund transfer. Interfund transfers are reflected as a separate line item in the COFO-UO Financial Report.

The guidelines encourage institutions to minimize interfund transfers as much as possible by restating revenue to the fund in which they are expended.

To ensure consistency of interfund transfer reporting between institutions, the following guidance is offered as a way of grouping interfund transfers into distinct clusters for reporting on Table 9:

- (i) Where an interfund transfer is not material, i.e. less than \$100,000, revenue/expense should be restated.
- (ii) Ancillary surplus transferred to Operating should be reflected as an interfund transfer.
- (iii) Transfer of revenue/expense from past year(s), i.e. from a fund balance, should be reflected as an interfund transfer.
- (iv) Allocations for overheads to ancillary and contract research should be done by internal cost allocations rather than interfund transfer.
- (v) Transfer of funds from unrestricted funds to restricted funds or between restricted funds is accomplished by interfund transfer rather the restatement of revenue/expense, if material.

Consolidation of Controlled Entities - The COFO-UO Guidelines recommends that a university follow the practice reflected in the university's financial statements.

Materiality - Throughout the Guidelines reference is made to materiality of disclosure of information. For the purpose of offering guidance, the COFO-UO Financial Report defines materiality of financial information disclosure at a \$100,000 minimum. Larger institutions may use a larger materiality threshold while smaller institutions may wish to use a threshold of less than \$100,000.

B. Federated and Affiliated Institutions

Institutions submit a separate report for each federated or affiliated college or university. Information for these institutions is included in a publication separate from that of the main university.

II PRINCIPLES OF REPORTING

A. Identification of Individual Funds

Activities of universities are grouped into distinct funds. Funds have been identified as being either unrestricted or restricted. Funds are further identified as either expendable or non-expendable.

Unrestricted expendable funds are subdivided into operating and ancillary, while restricted expendable funds include sponsored research, trust and capital.

Restricted non-expendable funds include the endowment funds. These funds generate investment income which may be used for various purposes, often restricted by donors. The principal of the endowment funds cannot be expended.

In addition, expenses of each fund are further segregated into operational (functional) areas which represent the major areas of university activity, and by object.

Normally, the criteria for placement of a particular revenue or expense within a fund entity or functional area in the COFO-UO Financial Report are the same as those used by an institution. However, where the guidelines specifically designate the placement of items, institutions are expected to follow the classifications specified by the guidelines. Consequently, the classification of activities or items of revenue or expense in this financial report may differ from the classification used by an institution. For example, health services and athletics are to be reported in the student services functional area, even if they are reported as ancillary enterprises by a university.

Note: To ensure that an institution's information is based on its audited financial statements, the COFO-UO Guidelines requires institutions to submit a reconciliation between their audited financial statements and the information provided by this financial report.

Deviation from the Guidelines - Institutions are expected to follow the guidelines to insure comparability of information between institutions and assure the credibility of the Financial Report. If an institution believes that, for some exceptional reason, it must deviate from the guidelines, it is required to include with its report adequate explanation for the reasons and the effect of the deviation. This explanation will become part of the published report to permit readers to assess comparability of information.

B. Revenues and Expenses

1. **Gross Reporting - Revenue or External Cost Recoveries** - The guidelines require gross reporting of revenue, expenses and cost recoveries because it better reflects the financial results of the operations of the institution. To ensure that institutions make a consistent distinction between revenue and cost recoveries, the following guidance is offered:

- a) Revenue derived from external sources from sales, rentals or the provision of services should be shown as *revenue* in the case of the ancillary fund and as *external cost recoveries* in the case of the other funds.
- b) Payments received by an institution from an affiliated or federated institution for services rendered should be included in *miscellaneous revenue*.

Netting of Revenue or Cost Recoveries Against Expenses - while the netting of revenue against expenses, required by the guidelines of previous years, has been discontinued as a general rule, there are still instances where netting against expenses is appropriate. Major examples are the following:

- a) Treatment & Rehabilitation recoveries from the Ontario Ministry of Health for the partial salary cost of medical school faculty are netted against salary expenses.
- b) Revenue in ancillary operations from departments from the sale of goods and services is netted against expenses in the Ancillary fund and shown as an expense in the other funds or functions. Examples are the bookstore selling stationery or the printing department providing printing services.

2. **Internal Cost Allocations and Transfers**

Activities classified in a particular fund or function may include costs which are charged or allocated to another fund or function by a university. Common examples include the allocation of administrative costs as overhead to ancillary enterprises and sponsored research, and utility and maintenance costs transferred from operating to ancillary.

Two methods may be used for reporting cost transfers between funds and functions:

- (i) Reduce the expense line items in the fund or function from which the costs are transferred and report the costs in the expense line items of the fund or function to which they are charged.

or

- (ii) Report the expense transfer in the internal cost allocation line in the fund or function from which the transfer is made and report the expense transfer as a cost in the internal cost allocation line in the fund or function to which the expense is charged.

Because the second method produces figures which distort functional comparisons of individual expenditure items, it is hoped that the first method will be used whenever possible. In other words, universities are asked to minimize the use of internal cost allocations as much as possible.

Internal cost allocations must always aggregate to zero.

3. **Gifts-in-Kind**

Gifts-in kind must be reported as both revenue and expense within the appropriate fund or function. As revenue, the gift-in-kind should be reported under donations according to section III. DEFINITIONS, B. Revenue Sources, item 4. As an expense, the gift-in-kind should be reported under the appropriate object of expense according to section III. DEFINITIONS, D. Object of Expense.

4. **Debt Servicing and Retirement**

Principal and interest repayments are to be included as expense in the funds where they were paid. This treatment emphasizes their fully-costed nature in keeping with the principle of matching of expenses with revenues in lieu of amortization.

C. Appropriated Funds

Activities, which have been funded from appropriations, should be reported as expenses. Funds transferred from appropriations to cover an expense should *not* be reported as revenue but rather as a separate line item as a change in the level of appropriation on Table 1. Similarly, amounts transferred to create or increase an appropriation reserve should not be reported as expenses but rather as a separate line item as a change in the level of appropriation on Table 1.

For example, a provision for the future replacement of assets is considered a transfer to an appropriation rather than an expense. It is reported as an increase in the appropriation on Table 1.

III DEFINITIONS

A. Funds

1. Unrestricted Expendable Funds

Unrestricted Expendable Funds account for the general operational costs of the university financed by unrestricted revenues from fees, operating grants and other general income.

- a) Operating - this fund accounts for the costs of instruction and research (other than sponsored or contract research), academic support services, library, student services, administrative services, plant maintenance and other operating expenses of the university financed by fees, operating grants and other general unrestricted revenue. Operating includes the costs of privately funded programs that lead to a degree. Examples include Executive MBA programs.
- b) Other (Non-Credit) - this fund accounts for all revenues and expenses associated with lectures, courses and similar activities which are not recognized by the institution for the purpose of granting credit.

Other (Non-Credit) is mainly comprised of non-credit professional development and self-interest courses. Examples include continuing medical education and executive development programs.

- c) Ancillary - this fund accounts for all the operations provided as supplementary to the primary function of instruction and research. Although an integral part of the institution's total operations, they are reported separately. It includes "sales producing" operations ancillary to the normal functions of instruction and research.

Ancillary operations typically include bookstores, food services (dining hall, cafeterias, vending machines), residences, parking, university press, publishing, laundry services, property rentals, university facility rentals, theaters, and conference centres.

Where services are provided to other departments in the university, revenues from those services should be netted against expenses in the ancillary fund to avoid double counting of expenses.

2. **Restricted Expendable Funds**

Restricted Expendable Funds account for resources that may be used for current purposes, but with some degree of limitation as to the exact use imposed by the external provider of the funds or internally by the governing body of the institution.

- a) **Sponsored Research** - this information accounts for all research activities and contract research funded from restricted sources such as government, private industry and donors. It does not include activity funded from general operating funds. These are reflected in the operating fund.
 - (i) *Entities Consolidated* - reported amounts are based on the financial data of entities included in the consolidated financial statements of the institution.
 - (ii) *Entities Not Consolidated* - institutions are permitted to separately report sponsored research, for hospital based medical research funding only, that is granted to academic staff of the reporting institution, but conducted in hospitals that are not consolidated. Reporting in this column is permitted under the following four conditions:
 - The hospital not consolidated must be an affiliated institution as established by an affiliation agreement with the reporting institution. The term affiliated institution refers to all federated, affiliated and associated entities.
 - Academic staff from the reporting institution lead the sponsored research project and conduct the research at the non-consolidated affiliated hospital.
 - The financial data (income and expenditure) for the sponsored research is reported in the financial statements of the non-consolidated affiliated hospital.
 - The sponsored research would be reported in the Sponsored Research fund had the research been conducted at the reporting institution, rather than at the affiliated hospital.
- b) **Trust** - this fund accounts for expendable designated gifts, benefactions, grants, and interest earned on non-expendable gifts, which must be spent in accordance with specific instructions by the donors or by internal restriction by the university's governing body. Restricted expendable funds provided for specific capital and research purposes are reported in the restricted Capital and Research Funds respectively.
- c) **Capital** - this fund accounts for grants, donations, and other funds made available to the university by external funding sources, such as government and donors,

specifically for capital purposes. Expenditure of a capital nature includes building programs, acquisitions of major equipment, and major renovations.

3. **Restricted Non-Expendable Fund**

Endowment - this fund accounts for the capitalization of externally or internally restricted gifts which cannot be spent. Interest from endowment funds is reflected as revenue in the expendable trust fund. Interest which is returned to endowment to preserve the capital value is transferred by interfund transfer from the trust fund to the endowment fund or reflected as revenue in the endowment fund.

B. Revenue Sources

1. **Government Grants and Contracts** - this object will include all grants and contracts from the Ministry of Training, Colleges and Universities and other Ontario government departments and agencies, federal and municipal governments and government agencies. Grants and contracts from other provinces and from foreign governments are to be reported under "Other Government Grants and Contracts".

Government grants received by a university on behalf of its affiliates or federated institution should not be reported as revenue by the university (See also Miscellaneous Revenue).

- a) Ontario Ministry of Training, Colleges and Universities (MTCU):
- (i) MTCU Basic Formula Grant - includes all operating grants distributed according to the funding formula.
 - (ii) MTCU Non-Formula Grants - includes other transfer payments from MTCU.

Examples are:

- northern grants
- bilingualism grants
- differentiation grants
- research infrastructure/overhead grants (This grant is reported under Sponsored Research to ensure consistent reporting with the Indirect Costs of University Research grant.)
- enhanced access for the disabled grants
- grant in lieu of municipal taxes
- capital grants
- student residences grants
- Ontario Work Study Program, Ontario Special Bursary Program,

- Ontario Disabled Bursary Program
- institution specific grants
- nursing compressed degree
- ATOP funding grants
- special purpose grants

(iii) Other MTCU Grants and Contracts - includes all other grants and contracts received from MTCU.

b) Other Ontario Government Grants and Contracts - includes Capital and other grants received from other provincial ministries; e.g. grants and contracts with Centres of Excellence, OMAF grants for Guelph, and energy management grants. While some of these grants may be administered by MTCU, the "Source of Funds" may be other than MTCU, and, therefore, should be reported here rather than under MTCU Other MTCU Grants and Contracts.

Note: Where a university provides an accounting service for a Centre of Excellence, the funds received on behalf of the Centre should not be included as university revenue in the COFO-UO financial report. If the university receives an administrative fee, this should be reported as miscellaneous revenue.

- c) Federal - includes all grants from the Government of Canada or its agencies (including federal portions of capital and other grants which flow through the provincial government).
- d) Municipal - includes all grants received from municipalities.
- e) Other Provinces - includes all grants and contracts with other provinces.
- f) Foreign - includes all grants and contracts with foreign agencies, including the National Endowment for Humanities, National Institute of Health Research and the National Science Foundation.

2. Fees

- a) Tuition - includes tuition fees for fall, winter, spring, summer sessions, and all other sessions. Fees for "make-up" or special courses which are related to the credit offerings of an institution and fees for auditing in credit courses are included. Fees received for privately funded programs and non-credit programs are included in this category.
- b) Miscellaneous - includes all other fees charged to students, including room and board charges, interest on unpaid fees, health services, athletics, OUAC application fees, charges for deferred or installment payment, late registrations, lockers, and other compulsory and non-compulsory fees. It excludes fees collected and turned over to student-controlled and administered areas such as student councils or federations.

3. **Borrowings** - this category includes only those borrowings which are used to finance capital expenditures, where the university will repay both interest and principal. The revenue to be reported is the gross amount of the debt issue (i.e. ignore any discounts or related fees). Associated expenses can be included in Table 4.

4. **Donations, Non-Government Grants and Contracts**

Donations - includes donations and gifts-in-kind received from individuals, companies, foundations, charitable institutions, associations, and societies which are considered to be gifts for tax purposes and eligible for tax receipts as charitable donations.

Non-Government Grants and Contracts - includes grants and contracts received from individuals, corporations, foundations and associations for which no tax receipts are provided and which are not considered as charitable donations for tax purposes.

Contracts provide financial support under certain specific stipulations and conditions, including the provision of a deliverable product, such as a piece of equipment, provision of a service, or a report.

5. **Sales of Services and Products** - includes external receipts from sales in ancillary enterprises, excluding room and board charges and other compulsory ancillary fee charges to students. Revenues associated with services to other departments within the university should not be reported as revenue but rather are netted against the appropriate objects of expense to avoid double counting of expense.

6. **Investment Income** - includes income from dividends, bonds, mortgages, short-term notes and bank interest. Realized and unrealized gains or losses, if treated as income, also should be included. Significant non-recurring items should be noted.

(a) Endowment

- Investment income earned on endowment funds is reported on this line under the same fund as the corresponding expenditures.
- Investment income earned on endowment funds and used to preserve the capital value of the endowment fund is reported on this line under the endowment fund.
- Expenditures incurred to earn investment income, such as the cost of an investment manager(s) to manage the endowment funds, are to be reported "net" of the investment income.

(b) Other Investment Income

- Investment income earned on all funds other than endowment funds is reported on this line under the same fund as the corresponding expenditures.
- Other investment income also includes charges for deferred or installment payments and for unpaid student tuition and other fees.

7. **Miscellaneous** - include any form of revenue not identified in the above categories of revenue. Payments received by a university from its federated or affiliated college or university for the provision of instructional, administrative or other services are included in Miscellaneous Revenue.

C. Expenses - Functional Areas

1. a) **Instruction and (Non-Sponsored) Research - Excluding Medicine** - this functional area includes all direct costs of faculties, academic departments, graduate school, summer school, credit extension, deans and departmental offices (but excluding dean of research which is included in Academic Support) and other academic functions and expenses attributable to the area of Instruction and (Non-Sponsored) Research.

Instruction and non-sponsored research connected with the Faculty of Medicine is excluded.

Non-medical research funded from operating revenues should be reported in this function and not in the Sponsored Research fund.

Costs pertaining to the "Access to Opportunities Program (ATOP)" operating grant should be reported in this function and in the Operating fund.

- b) **Instruction and (Non-Sponsored) Research - Medicine** - this functional area includes all direct instruction and non-sponsored research costs of the Faculty of Medicine. The costs are reduced by the recoveries from the Ontario Ministry of Health (Treatment and Rehabilitation Funds). These recoveries should not be shown as revenue or as an external cost recovery.

Instruction and non-sponsored research costs pertaining to privately funded medical programs are excluded.

Medical research funded from the university's operating revenues should be reported in this function and not in the Sponsored Research Fund.

2. **Academic Support** - this function includes all activities provided by an institution in direct support of Instruction & Research. It includes the following types of activities:

- central animal services
- central shops for instruction and research (machine shop, glass blowing, electronics shop, etc.)
- co-op program administration
- faculty and instructional support services:
- vice presidents' academic office

- research administration (grants and contracts administration, vice-president or dean of research, but excluding research accounting which is included in Administration & General)
 - registrar's office and graduate students office (excluding costs for cashiers, collections, and convocations and ceremonies, which are reported under Administration & General) :
 - student recruitment
 - calendars
 - admissions
 - student records
 - government reporting
 - distance education support
 - audio visual
 - academic class scheduling
3. **Library** - this area encompasses the institution's main library, branch, faculty and departmental libraries. It includes the cost of purchases of books and periodicals and the provision of library services.
4. **Student Services** - this functional area includes the cost of services (other than direct teaching, research and administrative services) provided to students by an institution. Generally, these services will include:
- counseling, career guidance and placement services
 - intramural and intercollegiate athletics (not physical education)
 - student health services
 - dean of students
 - placement services
 - student housing services (not to be confused with residence hall operations)
 - student transportation services
 - grants to student organizations
 - student program costs, e.g., cultural, music, drama; student centre costs
 - student financial aid administration
 - other student services (such as international student office, social and cultural activities for students funded by the university)

If any of the foregoing activities are carried as ancillary enterprises on the financial statements of the institution, the revenue and expenses should be transferred to this and other functional operating areas for reporting purposes. These services may be provided

from general revenue in whole or in part by a specific fee included in the ancillary student fee structure.

Note: Student Activity Fees collected and turned over to student councils or federations are to be excluded where an institution is acting in an agency capacity.

5. **Central Computing and Communications** - only expenses for central computing and communication facilities are recorded in the functional area "central computing and communications".

A central computing facility is defined as comprising those computer-related activities and resources which, due to (a) economies of scale, (b) the existence of a large number of users who require a wide variety of services, and (c) the high degree of technical expertise required in computer operations, are budgeted and administered under a central management. This is usually seen as a university resource providing a centralized support service to the institution's instruction, research and administrative areas.

This contrasts with stand-alone computer installations established for the main purpose of providing services to a single division or department. Where facilities are meant to serve a single division or department, the expenses of these remote computing resources should be reported within the relevant fund or functional area. For example, a computing facility in the library to provide library computing should be included in the Library function.

If an institution employs a charge-out system for central computing time, the expenses should be drawn together and reported under this column. Where an allocation of costs to other funds is to be reflected, the Object of Expense "Internal Cost Allocation" should be used for the purpose of recording these transfers (e.g. charges made to the Sponsored Research fund). Thus the function will show the net cost to the operating fund.

Communications includes the costs of central telephone equipment rental, acquisition and switchboard, including related personnel and other costs. If an institution employs a charge-out system for central communications, the expenses should **not** be drawn together and reported under this column, but rather should be reported under the appropriate cost centres.

6. **Administration & General** - this function includes the following:

- administration, planning and information costs and activities associated with the offices of the president and vice-presidents (excludes administration which is included in Academic Support and External Relations)
- internal audit
- investment management
- space planning
- board and senate secretariat

- finance and accounting (including research accounting)
- human resources
- central purchasing, receiving and stores
- institutional research
- general university memberships (e.g. COU, AUCC, CAUBO)
- the administration of the occupational health and safety program, including the disposal of hazardous wastes
- professional fees (legal and audit)
- convocations and ceremonies
- insurance (except fire, boiler and pressure vessel, property and liability insurance which are reported under the physical plant function).
- activities in the registrar's office not included in Academic Support

If purchasing, receiving and stores are centralized, then these expenditures should be included under Administration & General. If these services are not centralized then these expenditures should be included in the various functional areas.

7. **Physical Plant** - this functional area reflects costs related to the physical facilities of the university, including

- physical plant office
- maintenance of buildings and grounds
- custodial services
- utilities
- property and liability insurance
- vehicle operations
- security and traffic
- repairs and furnishings
- renovations and alterations
- mail delivery services
- property taxes, municipal taxes including those for which compensatory grants are received from the government
- rental of space

Costs reported should represent the total operating costs of the physical plant function as defined in the Guidelines and may not necessarily reflect how they are reported in a university's financial statements.

Note: Central purchasing, receiving and stores are to be recorded in the Administration & General function.

8. **External Relations** - this area includes
- all activities pertaining to the external relations
 - fund raising
 - development office
 - alumni office
 - public relations office
 - external communications office.
9. **Ancillary** - this area is described under III Definitions, A. Funds, 1. Unrestricted Expendable Funds, c) Ancillary.

D. Object of Expense

1. **Salaries and Wages**

The COFO-UO Financial Report displays salary and wages information by full time and part time categories. Many definitions exist which define the distinction between full time and part time (such as Statistics Canada, COU, union contracts). Universities are asked to use whatever definitions best fit their presentation of information. Other categories of compensation payments to employees shall be reported under salary expenditures (for example, salary continuance payments during sick leave or maternity leave).

Note: Salaries and wages are to be reported separately for full-time and for part-time staff only under the Operating fund. In reporting under all other funds, salaries and wages for full-time staff and for part-time staff are to be combined.

- (i) **Academic Ranks - Full Time** - this object includes salaries paid to *full time* instructional staff who hold an academic rank in the reporting institution from lecturers to deans inclusive in faculties, academic departments or programs, summer schools, credit extension courses and other academic functions. Salary payments to staff members on paid academic leave also are included.
- (ii) **Academic Ranks - Part Time** - this object includes salaries paid to *part time* staff who hold an academic rank.
- (iii) **Other Instruction and Research - Full Time** - this classification includes payments made to *full time staff members* without academic rank at the reporting institution who are engaged in instruction and research as instructors, tutors, markers, laboratory demonstrators, teaching assistants, research assistants,

invigilators, clinical assistants, post-doctoral fellows, and others. Payments made to graduate and undergraduate students undertaking these activities are included.

- (iv) **Other Instruction and Research - Part Time** - this object includes salaries paid to *part time* staff who fall in this category.
- (v) **Other Salaries and Wages - Full Time** - this object reflects all salaries, wages and payments to *full time* non-instructional staff (support staff) including among others, technicians, teaching and research laboratory technicians, clerical and secretarial, professional and managerial, janitorial, trades and maintenance. All salaries for functions other than Instruction and Research are to be included in this object even though individuals, (e.g., certain professional librarians or computing centre personnel), may hold the equivalent of an academic rank.
- (vi) **Other Salaries and Wages - Part Time** - this object reflects all salaries, wages and payments to *part time* non-instructional staff (support staff)

Note: Lump sum payments for current and future fiscal periods to employees who have terminated employment with the institutions are to be excluded from this Salary and Wages category. Instead, they are included in a separate expense line for Lump Sum Payments on Table 1.

- 2. **Employee Benefits** - this object reflects the cost of an institution's contributions (with respect to salaries) for pensions (including payments for actuarial deficiencies and past service liability), group life insurance, salary continuance insurance, dental plans, cost of Workers' Compensation, the Employer Health Tax, tuition remission, employment insurance, early retirement benefits and other costs of an employee benefit program.

Professional expense allowances and grants are to be included in Employee Benefits if they are negotiated. If they are not negotiated they are to be included in Supplies and Expenses.

The cost of employee future benefits, including pensions, are included when cash payments are made for these benefits.

Memberships or other perquisites of employment are not to be reported here. Whenever an institution pays a premium or sets aside a negotiated amount for an employee, these amounts should be included under employee benefits.

Note: Maternity benefits are not to be included here but should be included in salaries and wages.

3. **Library Acquisitions**

- This line includes all purchases of, and electronic access to, books, periodicals, microfilms, microfiche and other reference materials (including costs of

bookbinding), with respect to the institution's main library, branch and faculty or departmental libraries.

- This line includes printed text and electronic data, such as CD roms and databases.
- This line also includes electronic services of all contracted communications employing digital computers serving libraries. These communications include acquisitions through subscription services, access to databases, and telecommunications networking; on-line searching; and support for cataloguing.
- Library gifts-in-kind should be reported in the Operating fund.

4. **Furniture and Equipment Purchases**

- This line includes laboratory equipment (other than consumables), computing equipment and computer software packages, administrative equipment and furnishings (including carpets and drapery), copying and duplicating equipment, and maintenance equipment. Installation expenditures for the above items would normally be reported under the same expenditure type as the item installed.
- This line also includes installment payments and payments under lease purchase contracts, where the lease is a capital lease for accounting purposes.
- This line includes upgrades or improvements to equipment and computer software related costs as part of an on-going contractual agreement with vendors.
- Furniture and equipment purchases are reported under the same fund as the corresponding income. For example, purchases made from CFI grants are reported under Sponsored Research. Purchases made or to be made from current or future ancillary services income are to be reported under Ancillary.
- This line also includes gifts-in-kind related to artwork.

5. **Equipment Rental and Maintenance**

- This line includes all rental and maintenance expenditures for furniture, equipment, and computer software packages, including laboratory equipment (other than consumables), administrative equipment and furnishings (including carpets and drapery), copying and duplicating equipment, computing equipment, maintenance equipment and telephone equipment.
- This line also includes lease purchase contracts, where the lease is an operating lease for accounting purposes.
- This line also includes expenditures for equipment repairs and maintenance contracted to external agencies.

6. **Printing and Duplicating** - This line includes expenditures that would normally be consumed in the fiscal year such as printing, duplicating, photocopying, reproductions, illustrations, publishing and the related supplies.

7. **Materials and Supplies** - Materials and supplies include expenditures that would normally be consumed in the fiscal year such as sports supplies, stationery, computer supplies and other office supplies.
- Also included are material and supplies for teaching and laboratories. Laboratory supplies include chemicals, instruments, animals, feed and seed.
 - Equipment and computer software items should be reported under Furniture and Equipment Purchases or Equipment Rental and Maintenance.
8. **Communications**
- Communications includes telephone, data communications, mailing and courier, but excludes expenditures reported as equipment rental and maintenance.
 - Telephone includes watts lines, line services, long distance and other charges.
9. **Professional Fees**
- Professional fees include all fees paid to legal counselors (including retainers for the negotiations of collective agreements), auditors, and computer, human resource and other consultants.
 - This line excludes consulting fees for renovations and alterations, equipment rental and maintenance, and buildings, land and land improvements.
10. **Cost of Goods Sold**
- Cost of goods sold is to be used where an inventory method of accounting is normally employed, (e.g. bookstore, food services) and should include the laid down cost of goods purchased for resale only. The remaining costs of operating the service, such as salaries and supplies, are to be shown in their respective expenditure types.
 - Where a service is externally contracted, particularly for ancillary services, the total costs of the contract should be included in externally contracted services.
 - The cost of goods sold is to be reported under the same fund as the income from the sale of the product.
11. **Travel** - includes expenditures on recruitment, travel, moving, relocation of staff, field trips, and all other related activities for the operation of the institution.
12. **Utilities** - includes expenses for fuel, electricity, generation costs for electricity and steam, water, and natural gas.
13. **Renovations and Alterations** - this object includes all expenses for **major** renovations and alterations to existing university space. If externally contracted, these expenses are to be reported under this object and not as "Externally Contracted Services". If internally performed, the total costs including labour and materials should both be reported in this object.

14. **Externally Contracted Services** - all expenses for services contracted to external agencies (except for renovations, alterations, and equipment maintenance) are to be included. Examples of expenses to be included would be cleaning contracts, security services, snow removal and similar time and material contracts under physical plant, and food services under ancillary enterprises. Where food services are contracted, the contract amount in total should be shown under this object and not under "operational supplies and expenses" or other objects, even though the contractor may provide a breakdown of costs.
15. **Scholarships, Bursaries, Other Student Assistance** - this object will include all payments to students (except those for which the student is required to perform a service for that payment) including fee remission, prizes and awards.
- Note:** This expense is to be displayed under the "Student Service" functional area.
16. **Debt Repayments** - this object reflects all principal repayments of university debts.
17. **Interest** - this object reflects interest payments made by the university.
18. **Building, Land and Site Services** - this object is to include acquisition costs, land improvements and site preparation including landscaping, sewers and roads, building construction costs, fees and planning costs relative to the direct expenses as well as any costs such as utilities incurred during the period of construction. Furniture and equipment costs are to be reported in the separate line item for Equipment and Furniture.
19. **Other Operational Expenditures**
- This line includes space rental, property taxes, institutional membership fees, insurance, meals, advertising and promotion, and doubtful accounts.
 - Space rental includes the cost of renting space and land on a long-term basis.
 - Property taxes include all taxes paid directly to municipalities by the institution, whether assessed on property values or based on student population.
20. **Internal Cost Allocations** - this object is intended only for internal transfers of costs between funds and *not* between functions within a fund. Wherever possible or feasible, direct allocation of expenses should be reported in the appropriate fund. Reductions in the objects of expense of one fund should be offset by corresponding increases in those same expense objects in the other fund. *This object should not be used for reporting expediency*
- The total of internal cost recoveries must cross-add to zero.
21. **External Cost Recoveries** - The guidelines require gross reporting of revenue, expenses and cost recoveries because it better reflects the financial results of the major operations of the institution. Except for ancillary enterprises, where revenue from external sales and services is reported as revenue, external cost recoveries include:

- (i) Revenue from services to outside organizations, e.g. selling of steam, computer time, lab tests, space rental to external organizations, etc,
- (ii) Incidental charges such as income from various medical clinics, athletic gate receipts, payments for medical services under Student Services.
- (iii) Revenue derived from external sources from sales, rentals or the provision of services, while shown as revenue in the ancillary fund, is included in external cost recoveries in the other funds.

Note: Payments received by an institution from another institution for services rendered should be included in miscellaneous revenue.

Netting of revenue against expense - The netting of revenue against expenses is appropriate in certain circumstances. For example:

- a) Treatment and Rehabilitation Program payments from the Ontario Ministry of Health for the salary cost of medical school faculty are netted against salary expense rather than shown in external cost recovery.
- b) Revenue in ancillary enterprises from departments from the sale of goods and services (for example the bookstore selling stationery to departments) is netted against expenses in the Ancillary fund and shown as expense in the other funds or functions.

IV TABLES

1. **Table 1 - Summary of Revenue, Expense and Fund Balances** - this table brings together in summary form, for each fund, total revenues and expenses, the resulting net revenue and expense, before and after interfund transfers and appropriations, and changes in fund balances.

Line 1 - Total Revenue - Represents the total of the revenues reported on Table 2.

Line 2 - Total Expense - Reflects the totals of all expenses reported on Table 4.

Line 3 - Lump Sum Payments - The cost associated with lump sum payments on termination of employment is not included with expense on the tables where expense is reported. Rather, it is reported on a separate line Lump Sum Payments on Table 1. While this presentation deviates from generally accepted accounting principles followed by universities, it enhances comparability of information between universities.

Line 4 - Net Revenue (Expense) - Reflects the difference between Total Revenue and Total Expense.

Line 5 - Interfund Transfers - Reflects transfers between funds where expenditures in one fund are funded by the revenue of another fund. The transfers represent the reallocation of revenues to the funds where the expenses are reported. Interfund Transfers aggregate to zero. Further information is provided on a separate Table 9.

Line 6 - Net Variation in Appropriations - Reflects the net amount of increases and decreases in the institution's appropriations as defined by the Guidelines and is further detailed on a separate Table 8.

Line 7 - Net Increase (Decrease) for the Year per COFO-UO Report - Reflects the net revenue (expense) after interfund transfers and changes in appropriations.

Line 8 - Net Reconciling Items - Reflects the adjustments required to agree the Net Revenue (Expense) per COFO-UO Report with the Net Revenue (Expense) per Financial Statements. The reconciling items must be further detailed on Table 14.

Line 9 - Balance - Beginning of Year as per prior year's COFO report - This line must be identical to Line 10 of Table 1, Balance - End of Year of the previous year's COFO report. If there is a difference between the closing balance per COFO previous year and the opening balance current year as a result of a restatement of the audited financial statements, the item should appear as a reconciling item on Table 14. The beginning balance per the COFO report for the current year should not be restated.

Line 10 - Balance - End of Year - Reflects the institution's total net assets per Financial Statements.

Lines 11, 12, 13 and 14 - In these lines the institution is required to distribute the closing balances at end of year between Unrestricted, Internally Restricted, Investment in Capital Assets and Externally Restricted. Line 11 - the total of *Unrestricted* reflects the institution's surplus/deficit per Financial Statements. Line 12 - the total of *Internally Restricted* reflects the sum of Internally Restricted (appropriations) and Internal Endowments per Financial Statements. Line 13 - the total of *Investment in Capital Assets* reflects the institution's investment in Capital Assets per Financial Statements. Line 14 - the total of *Externally Restricted* reflects the institution's External Endowments per Financial Statements.

2. **Table 2 - Revenue** - this table reports the institution's total revenue by type of fund and source for the current fiscal year. The sum of revenues of each fund is carried forward to the appropriate line item on Table 1.
3. **Table 3 - Summary of Expense by Fund and Functional Area** - this table summarizes expense by fund and function. It presents a consolidated summary of the institution's activities in each fund by major functional areas.

4. **Table 4 - Summary of Expense by Fund and Object of Expense** - this table reports the institution's total expenses for all expendable funds by object and type of fund for the current fiscal year. The sum of expenses of each fund is carried forward to the appropriate line item on Table 1.
5. **Table 5 - Summary of Expense for All Funds By Functional Area and By Object of Expense** - this table reports the institution's total expenses for the current fiscal year for all expendable funds by object and functional area.

Tables 5(a) to 5(d) - Expense for Other (Non-Credit), Sponsored Research – Entities Consolidated, Sponsored Research – Entities Not Consolidated, Capital. These tables are prepared to facilitate the preparation of Table 5. They will not be published in the COFO-UO Financial Report.

6. **Table 6 - Expense - Operating** - this table reflects, in further detail, the objects of expense reported for the Operating fund by individual functional areas.
7. **Table 7 - Expense - Trust** - this table reflects, in further detail, the objects of expense as reported for the Expendable Trust Fund by individual functional areas which benefit from these activities. Note that scholarships should be reported under the Student Services functional area.
8. **Table 8 - Changes in Appropriated Fund Balances - Operating and Ancillary Only** - this table further details changes in appropriations in Operating and Ancillary.

An increase in appropriated funds is caused by an appropriation of current funds for use in future years. A decrease in appropriated funds is caused by expending funds which were appropriated during a previous year.

The table shows appropriations of operating funds into the following six categories:

1. Provision for repairs, renovations and replacement of physical assets in future years.
2. Purchase order commitments representing funds set aside to pay for materials and services ordered but not received in the current year.
3. Budget appropriations carried forward for specific budgetary purposes in subsequent years. These can arise from commitments, to various budget centres, to allow the complete or partial carry-forward of budgeted funds where it is determined that it would be in the best interests of the university to defer a particular expenditure to the following year.
4. Funds set up for self-insurance to protect against uninsured losses, for example to cover the deductible amounts under fire and theft insurance policies.
5. Unexpended pension contributions which arise from compliance with the Handbook of the Canadian Institute of Chartered Accountants.

6. Finally, an "Other" category is employed to report various types of appropriations which are not defined in the preceding categories. Examples include provisions for pension liabilities, library or instructional development.

The first two categories, as well as the final "Other" category, are also reported for ancillary enterprises.

SUMMARY INFORMATION FOR UNIVERSITIES

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TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(in thousands of dollars)

Total for Universities

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro- priated	Appro- priated	Unappro- priated	Appro- priated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	5,003,282	0	712,477	0	2,096,415	369,774	882,910	9,064,858	352,776
2. Total Expense	4,694,826	0	706,275	0	2,091,946	276,225	853,900	8,623,172	0
3. Lump Sum Payments	14,963	0	250	0	26	299	0	15,538	0
4. Net Revenue (Expense)	293,493	0	5,952	0	4,443	93,250	29,010	426,148	352,776
5. Interfund Transfers	(166,583)	0	(28,827)	0	(507)	(38,771)	174,947	(59,741)	59,741
6. Net Variation in Appropriations	(138,800)	138,800	(47,622)	47,622	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(11,890)	138,800	(70,497)	47,622	3,936	54,479	203,957	366,407	412,517
8. Net Reconciling Items	(132,529)	0	538	0	3,488	(18,660)	(1,905)	(149,068)	(569)
9. Balance - Beginning of the Year per prior year's COFO Report	(462,172)	660,192	(58,379)	69,420	70,995	270,989	1,157,329	1,708,374	2,837,299
10. Balance - End of the Year per Financial Statements	(606,591)	798,992	(128,338)	117,042	78,419	306,808	1,359,381	1,925,713	3,249,247
Distribution of Balance - End of the Year									
11. Unrestricted	(606,591)	0	(121,863)	0	0	22,096	(998)	(707,356)	0
12. Internally Restricted	0	798,992	(6,475)	35,640	78,419	284,712	78,047	1,269,335	665,284
13. Investment in Capital Assets	0	0	0	81,402	0	0	1,282,332	1,363,734	0
14. Externally Restricted	0	0	0	0	0	0	0	0	2,583,963
Total	(606,591)	798,992	(128,338)	117,042	78,419	306,808	1,359,381	1,925,713	3,249,247

Note 1: In addition to the above revenue and expenses, \$29,923 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE

(in thousands of dollars)

Total for Universities

Source	General Expendable Funds				Restricted Expendable Funds				Total Expendable Funds	Endowment
	Operating		Ancillary		Sponsored Research		Trust			
	Operating	Other (Non-Credit)	Subtotal	(4)	Entities Consolidated	Entities Not Consolidated	Subtotal	(8)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:										
a) Ontario MTCU										
(i) Basic Formula Grant	1,814,675	0	1,814,675	0	0	0	0	0	1,814,675	0
(ii) Non-Formula Grants	495,410	320	495,730	1,883	27,795	0	27,795	2,940	192,759	721,107
(iii) Other MTCU Grants and Contracts	17,999	12	18,011	0	1,267	0	1,267	25,155	40,221	84,654
b) Other Ontario Government Grants and Contracts	112,973	6,124	119,097	48	249,475	112,563	362,038	18,873	12,072	512,128
Total Ontario Grants and Contracts	2,441,057	6,456	2,447,513	1,931	278,537	112,563	391,100	46,968	245,052	3,132,564
c) Federal	5,849	510	6,359	11	758,433	170,484	928,917	3,465	1,851	940,403
d) Municipal	317	53	370	227	2,814	280	3,094	1,056	7,563	12,310
e) Other Provinces	488	0	488	0	1,322	2,704	4,026	6	0	4,520
f) Foreign	865	0	865	0	30,185	32,269	62,454	70	0	63,389
2. Fees										
a) Tuition Fees	1,896,504	94,828	1,991,332	0	0	0	0	0	0	1,991,332
b) Miscellaneous Fees	254,173	9,979	264,152	191,495	0	0	0	0	7,141	462,788
3. Borrowings										
a) Donations and Non-Government Grants and Contracts	49,223	3,463	52,686	1,449	286,033	377,505	663,538	135,441	69,282	922,396
b) Sales of Services and Products	0	0	0	494,482	0	0	0	0	0	494,482
4. Investment Income										
a) Endowment	15,563	0	15,563	0	8,102	0	8,102	121,294	3,377	148,336
b) Other Investment Income	71,508	123	71,631	122	2,187	9,567	11,754	24,206	10,650	118,363
5. Miscellaneous										
a) Miscellaneous	144,712	7,611	152,323	22,760	22,042	1,388	23,430	37,268	7,554	243,335
Total	4,880,259	123,023	5,003,282	712,477	1,389,655	706,760	2,096,415	369,774	882,910	9,064,858

TABLE 2A

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
PERCENTAGE ANALYSIS OF OPERATING REVENUE BY SOURCE

Source	Bro (1)	Car (2)	Dom (3)	Gue (4)	Lak (5)	Lau (6)	Alg (7)	Hea (8)	McM (9)	Nip (10)	OCAD (11)	UOIT (12)	Ott (13)	Que (14)	Rye (15)	Tor (16)	Tre (17)	Wat (18)	Wes (19)	WLU (20)	Win (21)	Yor (22)	Total (23)
1. Government Grants and Contracts:																							
a) Ontario MTCU:																							
(i) Basic Formula Grant	38.7	40.2	4.7	42.4	35.7	35.6	32.8	15.8	33.8	31.4	38.7	22.9	37.1	32.8	38.7	36.6	32.9	40.4	36.8	36.3	42.3	37.6	37.2
(ii) Non-Formula Grants	8.1	7.4	14.2	12.5	17.0	21.7	31.4	62.9	10.3	13.1	8.5	40.0	15.4	5.7	8.7	9.9	14.8	8.6	8.9	8.4	7.7	8.1	10.2
(iii) Other MTCU Grants & Contracts	0.0	0.0	0.0	0.0	0.0	2.5	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.3	0.2	0.3	0.0	1.4	0.0	0.1	1.3	0.4
b) Other Ontario Government Grants and Contracts	1.3	0.0	0.0	1.9	0.7	1.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4	19.4	0.2	2.8	0.1	0.0	1.0	0.0	0.0	0.0	2.3
Total Ontario Grants and Contracts	48.1	47.6	18.9	56.8	53.4	62.2	64.2	78.7	44.0	44.5	47.2	63.0	53.0	57.9	47.9	49.4	48.1	49.0	48.1	46.8	50.0	47.0	50.0
2. Fees																							
c) Federal	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0	0.0	0.2	0.0	0.1	0.0	0.2	0.0	0.0	0.1	0.1
d) Municipal	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
e) Other Provinces	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
f) Foreign	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3. Tuition Fees																							
a) Tuition Fees	43.4	45.1	25.1	32.6	40.1	31.0	34.4	13.2	33.2	44.4	43.5	23.2	38.2	31.9	44.1	35.3	43.0	42.2	43.2	48.7	44.3	42.9	38.9
4. Miscellaneous Fees																							
b) Miscellaneous Fees	3.6	3.5	0.2	4.5	2.9	2.5	0.6	0.2	0.1	7.5	4.4	13.8	2.9	2.7	2.8	11.2	6.8	4.7	3.2	3.3	3.8	5.3	5.2
5. Borrowings																							
c) Borrowings	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6. Donations and Non-Government Grants and Contracts																							
d) Donations and Non-Government Grants and Contracts	0.0	0.4	53.3	0.0	2.1	1.8	0.0	0.0	0.0	0.0	2.3	0.0	0.5	2.6	0.3	1.3	0.6	0.2	3.8	0.0	0.0	0.3	1.0
7. Sales of Services and Products																							
e) Sales of Services and Products	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8. Investment Income																							
f) Investment Income	0.0	0.1	0.0	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.2	0.0	0.9	0.0	0.0	0.0	0.2	0.0	0.0	0.3
9. Other Investment Income																							
g) Other Investment Income	0.3	1.0	0.0	0.8	0.5	0.0	0.1	0.0	4.1	0.6	0.7	0.0	2.9	2.7	1.6	1.1	1.0	1.8	0.1	1.0	1.3	1.0	1.5
10. Miscellaneous																							
h) Miscellaneous	4.5	2.4	2.5	5.3	1.1	1.0	0.5	7.9	18.4	3.0	1.9	0.0	1.3	0.9	3.0	0.7	0.4	2.2	1.1	0.0	0.5	3.4	3.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE 2B

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
PERCENTAGE ANALYSIS OF EXPENDABLE REVENUE BY TYPE OF FUND

Fund	General Expendable Funds				Restricted Expendable Funds			Total Expendable Funds
	Operating		Ancillary	Sponsored Research		Trust	Capital	
	Operating	Other (Non-Credit)		Entities Consolidated	Entities Not Consolidated			
			(1)			(2)	(3)	
Brock	72.7	0.9	12.1	6.8	0.0	1.1	6.4	100.0
Carleton	65.5	2.2	6.8	20.2	0.0	2.0	3.3	100.0
Dominicain	96.5	0.0	1.8	1.7	0.0	0.0	0.0	100.0
Guelph	49.5	3.6	12.1	24.8	0.0	7.2	2.9	100.0
Lakehead	58.0	0.8	10.0	13.7	0.0	1.2	16.3	100.0
Laurentian	68.8	0.8	6.8	13.4	0.0	3.4	6.9	100.0
Algoma	74.1	3.0	10.2	0.0	0.0	0.0	12.7	100.0
Hearst	79.6	0.0	1.5	1.4	0.0	0.0	17.4	100.0
McMaster	40.5	0.3	7.2	20.5	21.2	5.3	4.9	100.0
Nipissing	73.8	0.7	6.5	2.5	0.0	0.7	15.7	100.0
OCAD	85.3	0.0	0.1	0.0	0.0	0.7	13.8	100.0
UOIT	11.8	0.4	0.0	0.3	0.0	0.0	87.5	100.0
Ottawa	55.3	0.7	3.1	19.4	15.3	3.1	3.1	100.0
Queen's	55.1	2.2	8.9	22.8	1.1	7.2	2.6	100.0
Ryerson	69.1	1.2	6.4	3.0	0.0	1.9	18.5	100.0
Toronto	51.9	1.1	6.5	18.0	16.9	3.6	2.1	100.0
Trent	73.3	0.8	11.1	9.3	0.0	1.5	4.1	100.0
Waterloo	55.6	0.1	11.1	21.5	0.0	3.2	8.5	100.0
Western	50.7	1.8	11.5	13.0	9.8	7.1	6.1	100.0
Wilfrid Laurier	39.9	0.2	10.1	3.4	0.0	3.1	43.4	100.0
Windsor	71.2	0.0	10.9	10.3	0.0	4.8	2.8	100.0
York	62.5	3.2	7.6	5.8	0.0	3.6	17.3	100.0
Average All Institutions	53.8	1.4	7.9	15.3	7.8	4.1	9.7	100.0

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

Total for Universities

Functional Area Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub- total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	2,342,484	317,890	2,660,374	231,838	254,152	498,126	141,334	224,167	455,641	102,129	0	4,567,761
Other (Non-Credit)	119,247	7,818	127,065	0	0	0	0	0	0	0	0	127,065
Ancillary	0	0	0	0	0	0	0	0	0	0	706,275	706,275
Sponsored Research	977,714	1,114,232	2,091,946	0	0	0	0	0	0	0	0	2,091,946
Trust	91,285	43,623	134,908	18,990	4,850	107,784	4	2,609	3,823	3,257	0	276,225
Capital	0	0	0	0	0	0	0	0	853,900	0	0	853,900
Total	3,530,730	1,483,563	5,014,293	250,828	259,002	605,910	141,338	226,776	1,313,364	105,386	706,275	8,623,172

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

Total for Universities

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds						Total
		Operating	Other (Non- Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital		
						Entities Consolidated	Entities Not Consolidated	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			
1. Salaries and Wages:												
(i) Academic Ranks		1,336,312	16,279	1,352,591	0	87,215	24,700	111,915	19,253	0	1,483,759	
(ii) Other Instruction & Research		228,884	9,071	237,955	0	275,955	149,267	425,222	12,806	0	675,963	
(iii) Other Salaries & Wages		1,259,064	38,079	1,297,143	144,440	196,852	93,947	290,799	40,145	0	1,772,527	
Total Salaries and Wages		2,824,260	63,429	2,887,689	144,440	560,022	267,914	827,936	72,204	0	3,932,269	
2. Employee Benefits		563,731	9,627	573,358	28,049	59,539	25,939	85,478	11,590	0	698,475	
Total Salaries and Benefits		3,387,991	73,056	3,461,047	172,489	619,561	293,853	913,414	83,794	0	4,630,744	
3. Library Acquisitions		116,118	60	116,178	0	1,289	0	1,289	3,906	0	121,373	
4. Equipment and Furniture Purchases		128,129	1,776	129,905	13,670	168,208	58,310	226,518	24,641	45,334	440,068	
5. Equipment Rental and Maintenance		64,869	1,170	66,039	19,214	7,923	3,147	11,070	2,402	506	99,231	
6. Printing and Duplicating		36,215	3,256	39,471	4,129	6,989	3,902	10,891	2,032	0	56,523	
7. Materials and Supplies		166,290	18,495	184,785	22,331	145,595	122,782	268,377	22,940	1,870	500,303	
8. Communications		31,503	2,580	34,083	4,287	3,943	6,243	10,186	1,801	158	50,515	
9. Professional Fees		42,312	3,542	45,854	2,378	13,601	8,971	22,572	6,032	7,005	83,841	
10. Costs of Goods Sold		0	0	0	203,147	0	0	0	0	0	203,147	
11. Travel		77,367	7,035	84,402	2,462	71,195	32,373	103,568	8,378	63	198,873	
12. Utilities		163,087	353	163,440	37,245	1,938	1,074	3,012	208	0	203,905	
13. Renovations and Alterations		42,075	941	43,016	27,300	27,901	2,507	30,408	2,840	99,615	203,179	
14. Externally Contracted Services		53,014	1,708	54,722	42,781	25,549	19,042	44,591	3,535	2,951	148,580	
15. Scholarships, Bursaries, etc.		313,477	1,051	314,528	0	33,049	417	33,466	102,122	0	450,116	
16. Debt Repayments		6,345	27	6,372	27,209	0	0	0	0	82,025	115,606	
17. Interest		43,470	9	43,479	73,052	2,594	10	2,604	32	24,407	143,574	
18. Building, Land and Site Services		7,931	0	7,931	918	38,558	1,876	40,434	1,134	607,843	658,260	
19. Other Operational Expenditures		141,549	16,618	158,167	25,415	79,282	143,746	223,028	20,611	16,906	444,127	
20. Internal Cost Allocations		(134,031)	1,273	(132,758)	28,248	138,734	0	138,734	(2,187)	(32,037)	0	
21. External Cost Recoveries		(119,950)	(5,885)	(125,835)	0	(723)	8,507	7,784	(7,996)	(2,746)	(128,793)	
Total		4,567,761	127,065	4,694,826	706,275	1,385,186	706,760	2,091,946	276,225	853,900	8,623,172	

TABLE 4A

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

PERCENTAGE ANALYSIS OF TOTAL EXPENSES BY OBJECT OF EXPENSE

Object of Expense	Bro (1)	Car (2)	Dom (3)	Gue (4)	Lak (5)	Lau (6)	Alg (7)	Hea (8)	McM (9)	Nip (10)	OCAD (11)	UOIT (12)	Ott (13)	Que (14)	Rye (15)	Tor (16)	Tre (17)	Wat (18)	Wes (19)	WLU (20)	Win (21)	Yor (22)	Total (23)
1. Salaries and Wages:																							
(i) Academic Ranks	24.4	18.6	42.4	16.2	24.6	26.4	19.8	34.7	13.1	26.7	26.9	3.9	15.1	17.7	16.5	14.8	26.1	18.0	20.1	16.2	21.7	20.8	17.2
(ii) Other Instruction & Research	6.6	3.4	0.0	4.6	6.7	0.8	0.0	0.5	6.1	0.0	2.7	1.0	12.2	8.9	7.6	12.4	5.9	8.1	6.2	1.0	6.7	5.0	7.8
(iii) Other Salaries & Wages	20.2	24.6	13.7	26.5	17.3	24.0	15.8	21.3	21.5	17.8	17.8	8.4	19.7	22.3	20.5	17.5	18.5	24.3	21.2	14.7	22.9	22.2	20.6
Total Salaries and Wages	51.2	46.6	56.1	47.3	48.5	51.2	35.6	56.5	40.8	44.5	47.5	13.3	47.0	49.0	44.6	44.7	50.4	50.4	47.5	31.9	51.3	48.0	45.6
2. Employee Benefits	9.4	8.4	4.7	8.4	8.1	9.6	9.2	11.2	6.5	7.4	6.9	2.3	3.1	6.8	8.4	8.3	9.6	8.4	8.2	7.1	10.4	9.4	8.1
Total Salaries and Benefits	60.6	55.1	60.8	55.7	56.6	60.9	44.8	67.7	47.3	51.9	54.4	15.6	55.1	55.7	53.0	53.0	60.1	58.9	55.8	39.0	61.6	57.4	53.7
3. Library Acquisitions	1.3	1.3	8.6	1.1	1.5	1.4	0.5	0.7	0.9	1.0	0.8	0.5	1.6	1.5	1.0	1.8	1.0	1.5	1.5	0.9	1.8	1.4	1.4
4. Furniture and Equipment Purchases	4.6	5.6	2.0	5.4	8.5	5.6	1.9	1.3	2.0	2.6	5.6	8.6	5.5	7.7	5.1	5.2	4.9	6.4	5.5	2.0	4.3	4.3	5.1
5. Equipment Rental and Maintenance	0.7	0.9	3.4	1.4	1.3	1.6	1.1	0.8	1.2	0.0	1.0	2.4	1.4	0.8	1.1	1.1	0.9	1.3	1.1	0.7	1.7	1.2	1.2
6. Printing and Duplicating	0.4	0.2	3.3	0.4	0.5	0.8	0.7	0.0	0.4	1.6	0.8	0.0	0.5	0.4	0.7	0.7	0.1	0.9	0.5	0.8	2.0	1.1	0.7
7. Materials and Supplies	1.6	2.2	0.9	5.2	3.4	2.9	0.8	0.8	8.6	9.5	5.9	1.8	5.8	8.8	3.2	9.2	2.4	2.9	5.1	0.9	0.8	3.2	5.8
8. Communications	0.7	0.4	1.3	0.5	0.5	0.5	0.6	1.1	1.2	1.7	0.5	0.1	0.4	0.8	0.5	0.6	0.4	0.2	0.4	0.6	0.7	0.6	0.6
9. Professional Fees	0.2	2.3	1.4	0.9	0.9	0.9	0.6	0.3	0.7	0.4	0.7	4.3	1.4	1.7	2.0	0.7	0.6	1.2	0.6	0.2	0.6	0.2	1.0
10. Cost of Goods Sold	3.6	0.3	1.7	2.5	5.3	2.5	2.4	1.3	3.0	0.0	0.0	0.0	0.0	0.5	2.7	2.8	0.1	4.0	3.5	4.3	4.1	1.9	2.4
11. Travel	1.3	2.1	2.0	2.1	2.5	2.4	1.2	5.3	2.8	2.6	0.4	0.7	2.1	2.4	1.1	2.4	1.8	2.5	3.0	1.5	2.1	2.5	2.3
12. Utilities	3.0	2.4	0.0	4.1	4.0	2.2	1.7	2.4	3.1	0.7	1.7	0.6	1.7	2.7	2.4	2.1	2.1	2.1	2.4	1.6	3.1	1.7	2.4
13. Renovations and Alterations	2.3	6.0	0.3	0.8	2.4	0.8	34.0	0.9	3.7	2.0	0.0	0.1	1.8	2.3	4.2	0.8	1.9	3.3	4.2	0.5	6.7	1.3	2.4
14. Externally Contracted Services	0.5	1.5	0.0	2.4	0.4	1.5	0.6	4.4	1.2	4.0	5.1	1.9	1.8	3.6	2.2	2.5	6.0	0.1	0.4	1.0	0.1	0.5	1.7
15. Scholarships, Bursaries, etc.	5.2	6.1	2.9	3.8	5.7	6.1	0.0	2.4	4.5	3.9	3.5	0.7	4.9	6.2	3.7	5.3	7.1	6.8	5.9	3.3	4.6	6.1	5.2
16. Debt Repayments	1.8	0.5	0.0	0.7	2.1	0.1	2.0	0.0	0.2	0.0	0.2	0.0	0.4	0.1	0.2	0.2	0.3	0.3	1.4	27.6	1.3	1.1	1.3
17. Interest	2.6	1.5	0.0	2.1	2.3	0.2	1.0	0.8	1.4	2.7	1.5	6.7	2.1	0.8	2.0	1.3	1.0	0.6	0.9	2.9	1.3	3.2	1.7
18. Building, Land and Site Services	2.9	8.5	0.0	9.8	0.0	8.4	0.0	0.0	0.1	14.7	15.7	52.5	5.6	2.5	14.1	10.0	7.6	4.3	4.8	3.6	1.4	12.6	7.6
19. Other Operational Expenditures	7.4	4.1	11.3	2.6	3.2	2.4	6.1	9.8	19.8	0.9	2.2	3.3	7.8	2.3	1.6	1.3	3.1	4.7	7.4	10.3	3.9	2.1	5.2
20. Internal Cost Allocations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21. External Cost Recoveries	(0.8)	(1.1)	0.0	(1.5)	(1.2)	(1.1)	0.0	0.0	(2.1)	0.0	0.0	0.2	0.2	(0.9)	(0.7)	(1.0)	(1.6)	(1.7)	(4.4)	(1.5)	(2.1)	(2.4)	(1.5)
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE 4B

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
PERCENTAGE ANALYSIS OF TOTAL EXPENSES BY FUND

Fund	General Expendable Funds				Restricted Expendable Funds			Total Expendable Funds
	Operating		Ancillary	Sponsored Research		Trust	Capital	
	Operating	Other (Non-Credit)		Entities Consolidated	Entities Not Consolidated			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Brock	75.7	0.8	11.5	8.7	0.0	1.2	2.1	100.0
Carleton	60.8	1.8	6.0	17.4	0.0	1.4	12.6	100.0
Dominican	95.1	0.0	2.9	2.0	0.0	0.0	0.0	100.0
Guelph	44.8	3.5	10.3	23.0	0.0	6.3	12.1	100.0
Lakehead	67.6	1.2	12.7	16.1	0.0	0.9	1.5	100.0
Laurentian	65.5	0.8	7.1	13.3	0.0	4.9	8.4	100.0
Algoma	52.4	2.6	9.3	0.0	0.0	0.0	35.7	100.0
Hearst	89.8	0.0	1.8	1.7	0.0	1.1	5.6	100.0
McMaster	42.0	0.8	7.9	19.9	22.3	4.6	2.4	100.0
Nipissing	75.1	0.6	5.7	2.1	0.0	1.8	14.7	100.0
OCAD	77.8	0.0	0.1	0.0	0.0	0.7	21.4	100.0
UOIT	31.4	0.0	0.0	0.8	0.0	0.0	67.8	100.0
Ottawa	50.6	0.3	3.1	19.9	15.6	3.5	7.0	100.0
Queen's	54.5	1.9	9.0	24.7	1.1	7.4	1.2	100.0
Ryerson	70.1	0.9	6.8	3.0	0.0	1.3	17.8	100.0
Toronto	46.5	1.7	6.5	17.7	16.5	2.6	8.6	100.0
Trent	68.6	0.8	10.1	9.6	0.0	1.3	9.6	100.0
Waterloo	55.2	0.1	12.2	22.6	0.0	3.1	6.9	100.0
Western	49.4	1.8	12.1	16.8	10.4	2.4	7.1	100.0
Wilfrid Laurier	44.6	0.2	11.9	3.8	0.0	3.0	36.6	100.0
Windsor	68.2	0.0	10.8	9.6	0.0	3.2	8.2	100.0
York	66.2	3.1	9.1	6.4	0.0	1.8	13.3	100.0
Average All Institutions	53.0	1.5	8.2	16.1	8.2	3.2	9.9	100.0

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

Total for Universities

Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Salaries and Wages:												
(i) Academic Ranks	1,293,509	190,250	1,483,759	0	0	0	0	0	0	0	0	1,483,759
(ii) Other Instruction & Research	435,654	240,329	675,983	0	0	0	0	0	0	0	0	675,983
(iii) Other Salaries & Wages	533,321	277,902	811,223	152,875	111,775	132,453	75,465	138,648	143,619	62,029	144,440	1,772,527
Total Salaries and Wages	2,262,484	708,481	2,970,965	152,875	111,775	132,453	75,465	138,648	143,619	62,029	144,440	3,932,269
2. Employee Benefits	403,426	89,401	492,827	29,066	24,433	23,805	15,500	38,598	33,497	12,700	28,049	698,475
Total Salaries and Benefits	2,665,910	797,882	3,463,792	181,941	136,208	156,258	90,965	177,246	177,116	74,729	172,489	4,630,744
3. Library Acquisitions	1,273	76	1,349	0	120,024	0	0	0	0	0	0	121,373
4. Equipment and Furniture Purchases	212,788	95,492	308,280	21,091	6,994	5,146	21,020	8,605	52,475	2,787	13,670	440,068
5. Equipment Rental and Maintenance	24,056	10,315	34,371	3,841	3,424	4,007	19,878	3,537	9,871	1,088	19,214	99,231
6. Printing and Duplicating	26,240	6,896	33,136	6,006	1,098	2,750	335	3,069	332	5,668	4,129	56,523
7. Materials and Supplies	174,238	212,185	386,423	19,821	4,509	13,934	6,679	12,459	30,931	3,216	22,331	500,303
8. Communications	16,506	9,733	26,239	3,851	929	1,938	2,196	3,574	3,224	4,277	4,287	50,515
9. Professional Fees	23,787	15,514	39,301	6,373	152	3,478	2,175	18,642	7,970	3,372	2,378	83,841
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	203,147	203,147
11. Travel	112,696	53,778	166,474	8,307	1,341	9,383	1,128	5,532	813	3,433	2,462	198,873
12. Utilities	2,291	1,074	3,365	0	0	0	0	0	163,295	0	37,245	203,905
13. Renovations and Alterations	12,110	19,239	31,349	0	0	0	0	0	144,530	0	27,300	203,179
14. Externally Contracted Services	28,834	27,254	56,088	1,104	1,556	5,712	498	4,056	35,667	1,118	42,781	148,580
15. Scholarships, Bursaries, etc.	33,050	1,467	34,517	0	0	415,599	0	0	0	0	0	450,116
16. Debt Repayments	371	23	394	2,136	16	947	0	2,873	82,025	6	27,209	115,606
17. Interest	23,290	1,867	25,157	3,373	0	3,088	150	14,332	24,407	15	73,052	143,574
18. Building, Land and Site Services	11,519	28,915	40,434	0	0	0	0	0	616,908	0	918	658,260
19. Other Operational Expenditures	102,346	202,164	304,510	13,177	1,680	11,607	3,149	29,731	45,109	9,749	25,415	444,127
20. Internal Cost Allocations	86,815	10,587	97,402	(12,413)	(9,259)	(1,802)	(3,914)	(43,903)	(54,090)	(269)	28,248	0
21. External Cost Recoveries	(27,390)	(10,898)	(38,288)	(7,780)	(9,670)	(26,135)	(2,921)	(12,977)	(27,219)	(3,803)	0	(128,793)
Total	3,530,730	1,483,563	5,014,293	250,828	259,002	605,910	141,338	226,776	1,313,364	105,386	706,275	8,623,172

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005EXPENSE - OPERATING
(in thousands of dollars)

Total for Universities

Object of Expense	Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
			All Excl. Medicine	Medicine	Sub-total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
1. Salaries and Wages:													
(i) Academic Ranks - Full Time	1,090,224	114,026	1,204,250	0	0	0	0	0	0	0	0	0	1,204,250
(ii) Academic Ranks -Part Time	119,778	12,284	132,062	0	0	0	0	0	0	0	0	0	132,062
(iii) Other Instruction & Research -Full Time	96,970	5,866	102,836	0	0	0	0	0	0	0	0	0	102,836
(iv) Other Instruction & Research -Part Time	118,409	7,639	126,048	0	0	0	0	0	0	0	0	0	126,048
(v) Other Salaries & Wages - Full Time	299,852	92,760	392,612	127,941	99,702	90,449	69,103	119,537	133,189	52,786			1,085,319
(vi) Other Salaries & Wages - Part Time	50,998	9,754	60,752	20,139	11,261	39,358	6,362	17,048	10,429	8,396			173,745
Total Salaries and Wages	1,776,231	242,329	2,018,560	148,080	110,963	129,807	75,465	136,585	143,618	61,182			2,824,260
2. Employee Benefits	351,231	36,287	387,518	28,428	24,296	23,448	15,500	38,478	33,497	12,566			563,731
Total Salaries and Benefits	2,127,462	278,616	2,406,078	176,508	135,259	153,255	90,965	175,063	177,115	73,748			3,387,991
3. Library Acquisitions	0	0	0	0	116,118	0	0	0	0	0	0	0	116,118
4. Equipment and Furniture Purchases	56,655	10,539	67,194	10,074	6,785	4,807	21,017	8,386	7,133	2,733			128,129
5. Equipment Rental and Maintenance	15,222	4,554	19,776	3,832	3,416	4,001	19,878	3,533	9,365	1,068			64,869
6. Printing and Duplicating	15,919	1,315	17,234	5,871	1,088	2,720	335	3,024	332	5,611			36,215
7. Materials and Supplies	62,425	16,800	79,225	18,766	4,378	12,846	6,678	12,424	29,050	2,923			166,290
8. Communications	9,904	1,913	11,817	3,800	918	1,932	2,196	3,572	3,065	4,203			31,503
9. Professional Fees	6,364	2,250	8,614	6,095	114	2,670	2,175	18,415	965	3,264			42,312
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0	0	0
11. Travel	40,487	7,974	48,461	7,910	1,245	9,103	1,128	5,484	749	3,287			77,367
12. Utilities	0	0	0	0	0	0	0	0	163,087	0			163,087
13. Renovations and Alterations	0	0	0	0	0	0	0	0	42,075	0			42,075
14. Externally Contracted Services	5,784	542	6,326	1,080	1,556	5,711	498	4,051	32,716	1,076			53,014
15. Scholarships, Bursaries, etc.	0	0	0	0	0	313,477	0	0	0	0			313,477
16. Debt Repayments	357	10	367	2,136	16	947	0	2,873	0	6			6,345
17. Interest	22,543	1	22,544	3,373	0	3,088	150	14,300	0	15			43,470
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	7,931	0			7,931
19. Other Operational Expenditures	34,111	14,957	49,068	11,765	1,669	11,035	3,149	29,500	28,199	7,164			141,549
20. Internal Cost Allocations	(35,309)	(5,364)	(40,673)	(11,824)	(9,269)	(1,853)	(3,914)	(43,903)	(21,674)	(921)			(134,031)
21. External Cost Recoveries	(19,440)	(16,217)	(35,657)	(7,548)	(9,141)	(25,613)	(2,921)	(12,555)	(24,467)	(2,048)			(119,950)
Total	2,342,484	317,890	2,660,374	231,838	254,152	498,126	141,334	224,167	455,641	102,129			4,567,761

TABLE 6A

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

PERCENTAGE ANALYSIS OF OPERATING EXPENSES BY OBJECT OF EXPENSE

Object of Expense	Bro	Car	Dom	Gue	Lak	Lau	Alg	Hea	McM	Nip	OCAD	UOIT	Ott	Que	Rye	Tor	Tre	Wat	Wes	WLU	Win	Yor	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
1. Salaries and Wages:																							
(i) Academic Ranks - Full Time	28.0	28.6	38.1	27.4	31.7	36.4	27.1	33.3	22.1	26.5	23.8	11.4	24.7	25.6	23.1	25.0	33.3	28.0	32.4	31.1	28.4	23.7	26.4
(ii) Academic Ranks - Part Time	4.2	1.9	6.6	3.1	3.8	3.3	8.7	4.1	2.5	8.7	10.7	0.9	2.3	3.8	0.0	0.8	3.7	1.5	5.2	4.4	2.7	5.9	2.9
(iii) Other Instruction & Res. - Full Time	0.9	0.8	0.0	0.0	2.3	0.0	0.0	0.0	0.0	0.0	0.0	0.7	2.9	0.3	3.8	3.6	1.8	6.1	0.0	0.0	1.0	4.8	2.3
(iv) Other Instruction & Res. - Part Time	3.3	4.6	0.0	4.0	3.3	0.6	0.0	0.5	4.3	0.0	3.5	2.4	4.6	2.2	5.3	2.3	1.5	0.0	3.9	2.2	3.3	0.4	2.8
(v) Other Salaries & Wages - Full Time	20.9	22.5	13.3	28.5	17.0	19.7	25.1	23.2	25.5	19.1	21.5	24.7	20.5	30.9	19.3	24.2	21.3	30.2	19.4	22.1	23.8	22.9	23.8
(vi) Other Salaries & Wages - Part Time	2.6	2.8	0.0	4.0	3.9	5.9	2.1	0.6	3.0	2.7	1.5	1.9	6.7	3.2	6.8	2.3	2.0	3.2	5.6	2.7	5.0	4.3	3.8
Total Salaries and Wages	59.9	61.1	57.9	67.1	62.0	65.8	63.1	61.6	57.4	56.8	61.0	41.9	61.7	65.9	58.3	58.2	63.6	69.0	66.5	62.6	64.3	61.9	61.8
2. Employee Benefits	11.3	12.9	4.9	12.7	11.0	13.0	16.6	12.2	9.6	9.5	8.9	7.2	12.0	9.3	11.3	14.0	12.7	12.2	13.2	13.9	14.1	12.9	12.3
Total Salaries and Benefits	71.2	74.1	62.8	79.8	73.1	78.8	79.7	73.9	67.0	66.3	69.9	49.1	73.7	75.2	69.6	72.2	76.3	81.2	79.7	76.5	78.4	74.8	74.2
3. Library Acquisitions	1.7	2.1	9.1	2.4	2.1	2.0	1.0	0.8	2.0	1.3	1.0	1.7	2.5	2.5	1.4	3.8	1.4	2.7	2.9	2.0	2.7	2.0	2.5
4. Equipment and Furniture Purchases	2.8	2.5	2.2	2.9	2.4	2.6	0.2	0.0	2.8	1.3	0.1	0.7	3.0	2.7	4.6	2.2	2.9	4.1	3.0	1.4	2.5	3.2	2.8
5. Equipment Rental and Maintenance	0.8	0.9	3.6	1.7	1.4	1.3	1.7	0.9	2.1	0.0	1.3	7.6	1.9	0.9	1.0	1.4	0.8	1.1	1.7	1.0	1.6	1.2	1.4
6. Printing and Duplicating	0.5	0.3	3.5	0.4	0.6	1.1	1.3	0.0	0.4	2.0	1.0	0.0	0.7	0.6	0.9	1.0	0.0	1.1	0.6	1.1	1.4	1.1	0.8
7. Materials and Supplies	0.7	1.4	0.9	3.9	2.6	2.1	1.3	0.9	8.6	11.1	7.6	3.9	1.7	5.7	2.6	4.9	1.7	2.4	1.9	1.3	0.8	3.4	3.6
8. Communications	0.8	0.6	1.3	0.4	0.7	0.6	1.2	1.2	1.0	2.1	0.6	0.3	0.6	1.1	0.4	0.9	0.6	0.2	0.6	0.8	0.5	0.4	0.7
9. Professional Fees	0.3	1.7	1.3	1.2	0.5	0.6	0.9	0.3	0.6	0.5	1.0	1.4	1.0	1.2	2.5	0.9	0.8	0.9	0.9	0.3	0.7	0.3	0.9
10. Cost of Goods Sold	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11. Travel	1.0	1.4	0.8	1.9	2.0	2.0	1.4	5.9	1.3	3.1	0.5	2.1	1.3	1.3	1.2	1.4	1.2	2.0	3.4	1.7	2.0	1.9	1.7
12. Utilities	2.9	3.1	0.0	5.5	4.1	2.9	1.9	2.7	6.6	0.0	2.2	1.9	2.4	3.6	3.0	3.9	1.9	3.7	3.6	2.4	3.3	2.4	3.6
13. Renovations and Alterations	2.4	2.9	0.4	0.0	0.0	0.1	0.0	1.0	0.4	2.6	0.0	0.0	0.3	1.0	1.7	0.7	1.4	1.3	0.9	0.3	0.9	1.2	0.9
14. Externally Contracted Services	0.7	1.5	0.0	2.2	0.1	1.5	0.8	0.1	2.2	5.4	6.4	3.0	1.9	0.5	2.1	0.8	3.5	0.1	0.6	1.1	0.0	0.5	1.2
15. Scholarships, Bursaries, etc.	5.4	8.2	3.1	3.8	5.5	7.3	0.0	1.5	6.5	3.2	3.6	2.3	6.8	6.8	4.6	9.0	8.6	6.8	7.6	5.4	4.3	7.0	6.9
16. Debt Repayments	1.0	0.0	0.0	0.0	1.3	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.4	1.6	0.0	0.1
17. Interest	0.9	0.0	0.0	0.0	1.4	0.0	0.4	0.9	1.2	0.0	2.0	21.4	3.1	0.3	1.4	0.9	0.0	0.0	0.1	2.3	0.6	0.2	1.0
18. Building, Land and Site Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.1	0.6	0.0	0.0	0.0	0.0	0.0	0.2	0.2
19. Other Operational Expenditures	7.9	3.3	11.9	1.4	3.7	1.7	7.6	10.1	6.3	1.2	2.8	4.0	3.4	2.4	2.1	1.9	3.7	3.2	4.0	5.1	3.8	2.1	3.1
20. Internal Cost Allocations	(0.8)	(1.9)	(0.9)	(4.9)	(0.1)	(3.1)	0.0	0.0	(4.3)	(0.1)	0.0	(0.1)	(3.0)	(5.0)	1.7	(4.4)	(3.2)	(7.7)	(3.5)	0.3	(1.9)	0.9	(2.9)
21. External Cost Recoveries	0.0	(1.9)	0.0	(2.6)	(1.3)	(1.7)	0.0	0.0	(4.8)	0.0	0.0	0.5	(1.4)	(1.1)	(0.9)	(1.9)	(1.8)	(3.1)	(7.9)	(3.4)	(3.1)	(3.0)	(2.6)
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE 6B

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

PERCENTAGE ANALYSIS OF OPERATING EXPENSES BY FUNCTIONAL AREA

Functional Area	Instruction and Research		Academic Support	Library	Student Services	Central Computing and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Brock	53.7	0.0	5.3	4.6	8.5	5.0	10.8	10.8	1.2	100.0
Carleton	52.7	0.0	7.9	6.0	12.0	4.3	4.5	10.7	1.9	100.0
Dominican	47.6	0.0	0.0	12.7	3.1	3.1	33.2	0.4	0.0	100.0
Guelph	59.5	0.0	4.3	4.4	9.3	3.7	3.2	13.8	1.8	100.0
Lakehead	55.7	0.0	4.5	4.9	9.6	2.6	9.1	12.3	1.3	100.0
Laurentian	58.8	0.0	6.4	4.9	11.8	2.5	5.6	8.2	1.9	100.0
Algoma	46.6	0.0	7.5	4.8	2.4	4.5	15.8	10.6	7.8	100.0
Hearst	56.7	0.0	0.7	3.8	1.5	0.0	24.1	13.3	0.0	100.0
McMaster	39.0	22.3	5.7	4.1	10.0	3.1	3.6	10.6	1.6	100.0
Nipissing	57.9	0.0	1.6	4.1	8.2	4.9	11.8	8.5	3.0	100.0
OCAD	50.1	0.0	3.6	3.6	9.3	4.4	12.8	12.9	3.4	100.0
UOIT	24.1	0.0	14.6	3.3	4.6	12.4	31.0	5.7	4.3	100.0
Ottawa	51.6	7.8	5.1	5.3	11.0	3.3	5.6	8.0	2.3	100.0
Queen's	40.8	25.9	3.3	5.3	10.0	2.5	0.9	8.1	3.3	100.0
Ryerson	56.5	0.0	8.1	4.1	8.7	3.9	6.5	9.6	2.8	100.0
Toronto	49.3	8.5	4.1	7.8	11.8	1.8	4.2	10.3	2.3	100.0
Trent	52.5	0.0	7.9	4.7	14.4	3.0	4.9	10.6	2.1	100.0
Waterloo	56.8	0.0	9.0	5.6	9.7	4.5	0.9	11.2	2.3	100.0
Western	51.7	12.9	2.5	5.6	11.0	2.1	3.1	8.5	2.6	100.0
Wilfrid Laurier	53.1	0.0	6.2	4.9	9.7	3.0	8.6	11.1	3.3	100.0
Windsor	52.1	0.0	8.3	5.5	10.9	4.4	5.8	11.4	1.5	100.0
York	58.6	0.0	3.0	4.8	13.9	2.9	6.2	9.1	1.5	100.0
Average All Institutions	51.3	7.0	5.1	5.6	10.9	3.1	4.9	10.0	2.2	100.0

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - TRUST

(in thousands of dollars)

Total for Universities

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:												
(i) Academic Ranks		8,329	10,924	19,253	0	0	0	0	0	0	0	19,253
(ii) Other Instruction & Research		7,196	5,610	12,806	0	0	0	0	0	0	0	12,806
(iii) Other Salaries & Wages		19,791	9,190	28,981	4,795	812	2,646	0	2,063	1	847	40,145
Total Salaries and Wages		35,316	25,724	61,040	4,795	812	2,646	0	2,063	1	847	72,204
2. Employee Benefits		5,792	4,412	10,204	638	137	357	0	120	0	134	11,590
Total Salaries and Benefits		41,108	30,136	71,244	5,433	949	3,003	0	2,183	1	981	83,794
3. Library Acquisitions		0	0	0	0	3,906	0	0	0	0	0	3,906
4. Equipment and Furniture Purchases		10,133	2,659	12,792	11,017	209	339	3	219	8	54	24,641
5. Equipment Rental and Maintenance		1,800	555	2,355	9	8	6	0	4	0	20	2,402
6. Printing and Duplicating		1,464	291	1,755	135	10	30	0	45	0	57	2,032
7. Materials and Supplies		15,954	4,372	20,326	1,055	131	1,088	1	35	11	293	22,940
8. Communications		1,374	282	1,656	51	11	6	0	2	1	74	1,801
9. Professional Fees		3,552	1,021	4,573	278	38	808	0	227	0	108	6,032
10. Costs of Goods Sold		0	0	0	0	0	0	0	0	0	0	0
11. Travel		5,671	1,739	7,410	397	96	280	0	48	1	146	8,378
12. Utilities		0	0	0	0	0	0	0	0	208	0	208
13. Renovations and Alterations		0	0	0	0	0	0	0	0	2,840	0	2,840
14. Externally Contracted Services		2,623	840	3,463	24	0	1	0	5	0	42	3,535
15. Scholarships, Bursaries, etc.		0	0	0	0	0	102,122	0	0	0	0	102,122
16. Debt Repayments		0	0	0	0	0	0	0	0	0	0	0
17. Interest		0	0	0	0	0	0	0	32	0	0	32
18. Building, Land and Site Services		0	0	0	0	0	0	0	0	1,134	0	1,134
19. Other Operational Expenditures		12,264	3,532	15,796	1,412	11	572	0	231	4	2,585	20,611
20. Internal Cost Allocations		(1,320)	(812)	(1,932)	(589)	10	51	0	0	(379)	652	(2,187)
21. External Cost Recoveries		(3,338)	(1,192)	(4,530)	(232)	(529)	(522)	0	(422)	(6)	(1,755)	(7,996)
Total		91,285	43,623	134,908	18,990	4,950	107,784	4	2,609	3,823	3,257	276,225

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

Total for Universities

	Operating						Ancillary Enterprises				
	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Budget Appro- priations	Self Insur- ance	Unex- pended Pension Contri- butions	Other	Total	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	38,322	28,420	345,908	378	(788)	56,992	469,232	60,394	0	200	60,594
2. Deduct: Expenses Included in this Year's Operations	(2,376)	34,259	269,426	460	130,647	102,472	534,888	12,980	402	33	13,415
3. Other	4,690	8,704	28,162	7	104,062	58,831	204,456	443	0	0	443
4. Net Variation in Appropriations for the Year	45,398	2,865	104,644	(75)	(27,373)	13,351	138,800	47,857	(402)	167	47,622
5. Balance - Beginning of Year	44,093	41,092	383,678	3,357	84,479	103,493	660,192	65,250	3,031	1,139	69,420
6. Balance -End of Year	89,481	43,957	488,322	3,282	57,106	116,844	798,992	113,107	2,629	1,306	117,042

TABLE 9

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
PERCENTAGE ANALYSIS OF TOTAL EXPENDABLE REVENUE BY SOURCE AND TYPE OF FUND
2000-01 to 2004-05

Total for Universities

		2000-01	2001-02	2002-03	2003-04	2004-05
I Total Revenue by Source of Revenue						
Government Grants and Contracts:						
Ontario MTCU						
Basic Formula Grant		24.4	22.8	20.9	19.9	20.0
Non-Formula Grants		4.8	3.8	4.9	7.4	8.0
Other MTCU Grants and Contracts		2.4	1.2	1.2	0.6	0.9
Other Ontario Government Grants and Contracts		6.1	6.2	6.0	5.6	5.6
Total Ontario Grants and Contracts		37.7	34.0	33.1	33.4	34.6
Federal		9.9	10.2	10.5	10.8	10.4
Municipal		0.1	0.5	0.1	0.1	0.1
Other		0.5	0.8	0.8	0.7	0.7
Fees						
Tuition Fees		22.4	22.2	22.7	22.7	22.0
Miscellaneous Fees		4.8	5.0	4.9	5.1	5.1
Borrowings		1.0	6.2	8.0	5.0	5.9
Donations and Non-Government Grants and Contracts		11.7	10.6	9.5	10.2	10.2
Sales of Services and Products		6.6	6.1	6.4	5.8	5.5
Investment Income		2.9	1.8	0.8	3.8	2.9
Miscellaneous		2.5	2.6	3.2	2.5	2.7
Total		100.0	100.0	100.0	100.0	100.0
II Total Revenue by Type of Fund						
Non-Capital						
Operating		60.5	59.7	59.9	58.7	59.6
Other (including non-credit)		1.8	1.7	1.7	1.5	1.5
Ancillary		9.8	10.0	9.9	9.0	8.7
Sponsored Research		24.2	24.8	24.9	24.8	25.6
Trust		3.8	3.8	3.5	6.1	4.5
Total Non-Capital		100.0	100.0	100.0	100.0	100.0
Total Funds						
Non-Capital		94.2	90.9	89.3	92.7	90.3
Capital		5.8	9.1	10.7	7.3	9.7
Total All Funds		100.0	100.0	100.0	100.0	100.0

TABLE 9A

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
PERCENTAGE ANALYSIS OF OPERATING REVENUE BY SOURCE
2000-01 to 2004-05

Total for Universities

		2000-01	2001-02	2002-03	2003-04	2004-05
I	Operating Revenue by Source of Revenue					
	Government Grants and Contracts:					
	Ontario MTCU					
	Basic Formula Grant	42.7	41.9	39.0	36.5	37.2
	Non-Formula Grants	6.8	6.5	9.0	10.8	10.2
	Other MTCU Grants and Contracts	0.1	0.2	0.3	0.3	0.4
	Other Ontario Government Grants and Contracts	2.8	2.8	2.7	2.3	2.3
	Total Ontario Grants and Contracts	52.6	51.5	51.0	50.0	50.0
	Federal	0.2	0.2	0.1	0.1	0.1
	Municipal	0.0	0.0	0.0	0.0	0.0
	Other	0.0	0.0	0.0	0.0	0.0
	Fees					
	Tuition Fees	36.7	38.6	40.0	39.8	38.9
	Miscellaneous Fees	4.4	4.5	4.7	4.9	5.2
	Borrowings	0.0	0.0	0.0	0.0	0.0
	Donations and Non-Government Grants and Contracts	1.0	0.5	0.5	0.4	1.0
	Sales of Services and Products	0.0	0.0	0.0	0.0	0.0
	Investment Income	2.8	1.9	0.4	1.9	1.8
	Miscellaneous	2.3	2.8	3.2	2.7	3.0
	Total	100.0	100.0	100.0	100.0	100.0

TABLE 10

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
PERCENTAGE ANALYSIS OF TOTAL EXPENSES BY OBJECT OF EXPENSE AND TYPE OF FUND
2000-01 to 2004-05

Total for Universities

	2000-01	2001-02	2002-03	2003-04	2004-05
I					
Total Expenses by Object of Expense					
Salaries and Wages:					
Academic Ranks	19.2	18.1	18.0	17.0	17.2
Other Instruction & Research	7.7	7.0	7.1	6.9	7.8
Other Salaries & Wages	22.7	21.8	20.8	20.3	20.6
Total Salaries and Wages	49.6	47.0	46.0	44.2	45.6
Employee Benefits	6.8	6.4	7.0	7.4	8.1
Total Salaries and Benefits	56.4	53.3	53.0	51.6	53.7
Library Acquisitions	1.6	1.5	1.6	1.3	1.4
Equipment and Furniture Purchase, Rental and Maintenance	6.7	7.7	6.5	6.2	6.3
Utilities	2.6	2.5	2.4	2.2	2.4
Scholarships, Bursaries, etc.	4.8	5.1	5.4	5.5	5.2
Other Expenses	27.9	29.8	31.1	33.3	31.1
Total	100.0	100.0	100.0	100.0	100.0
II					
Total Expenses by Type of Fund					
Non-Capital					
Operating	61.9	59.4	59.9	59.6	58.8
Other (including non-credit)	1.8	1.6	1.6	1.6	1.6
Ancillary	9.9	9.9	9.9	9.4	9.1
Sponsored Research	23.2	25.4	25.1	25.3	26.9
Trust	3.3	3.7	3.5	4.1	3.6
Total Non-Capital	100.0	100.0	100.0	100.0	100.0
Total Funds					
Non-Capital	93.8	90.2	90.7	87.4	90.1
Capital	6.2	9.8	9.3	12.6	9.9
Total All Funds	100.0	100.0	100.0	100.0	100.0

TABLE 10A

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
PERCENTAGE ANALYSIS OF OPERATING EXPENSES BY OBJECT OF EXPENSE
2000-01 to 2004-05

Total for Universities

	2000-01	2001-02	2002-03	2003-04	2004-05
I Operating Expenses by Object of Expense					
Salaries and Wages:					
Academic Ranks	30.8	31.0	29.5	28.9	29.3
Other Instruction & Research	4.7	4.8	4.6	4.9	5.0
Other Salaries & Wages	28.0	28.3	27.3	27.4	27.6
Total Salaries and Wages	63.5	64.1	61.4	61.2	61.8
Employee Benefits	9.4	9.4	10.2	11.3	12.3
Total Salaries and Benefits	73.0	73.5	71.6	72.5	74.2
Library Acquisitions	2.5	2.7	2.5	2.3	2.5
Equipment and Furniture Purchase, Rental and Maintenance	4.4	3.9	3.8	3.9	4.2
Utilities	3.5	3.7	3.5	3.3	3.6
Scholarships, Bursaries, etc.	6.5	7.5	7.7	7.8	6.9
Other Expenses	10.1	8.7	10.9	10.2	8.6
Total	100.0	100.0	100.0	100.0	100.0

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

TABLE 11

TREATMENT AND REHABILITATION FUNDS
(in thousands of dollars)

Revenue	Operating	Total	
McMaster University	4,133	4,133	
University of Ottawa	3,430	3,430	
Queen's University	3,932	3,932	
University of Toronto	13,785	13,785	
University of Western Ontario	4,643	4,643	
Total	29,923	29,923	
Expense	Operating		Total
	Instruction and Research		
	All Excl.	Medicine	
	Medicine		
Salaries and Wages			
Academic Ranks			
Full-Time			
McMaster University		4,133	4,133
University of Ottawa		3,430	3,430
Queen's University		2,844	2,844
University of Toronto	118	13,019	13,137
University of Western Ontario		4,643	4,643
Part-Time			
University of Toronto	6	642	648
Family Medicine Centre, Supplies			
Queen's University		1,088	1,088
Total	124	29,799	29,923

Note: Treatment and Rehabilitation (T. & R.) Funds provided by the Ontario Ministry of Health are shown in these reports at the net cost to the university; i.e. recoveries are deducted before expenses are entered on these reports. Table 11 on this page reports the amount of these T. & R. funds flowed through the teaching hospitals as reimbursement to the universities for medical and dental services provided by geographic full-time academic staff.

BROCK

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(in thousands of dollars)

Brock University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated	Appropriated	Unappropriated	Appropriated					
1. Total Revenue	146,057	0	23,947	0	13,431	2,273	12,692	198,400	4,582
2. Total Expense	142,124	0	21,398	0	16,084	2,152	3,909	185,667	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	3,933	0	2,549	0	(2,653)	121	8,783	12,733	4,582
5. Interfund Transfers	8,625	0	(2,083)	0	110	668	(6,871)	449	(449)
6. Net Variation in Appropriations	(6,782)	6,782	0	0	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	5,776	6,782	466	0	(2,543)	789	1,912	13,182	4,133
8. Net Reconciling Items	2,236	0	(466)	0	2,543	(575)	(6,735)	(2,997)	0
9. Balance - Beginning of the Year per prior year's COFO Report	(9,474)	6,185	0	0	0	(542)	23,391	19,560	17,204
10. Balance - End of the Year per Financial Statements	(1,462)	12,967	0	0	0	(328)	18,568	29,745	21,337
Distribution of Balance - End of the Year									
11. Unrestricted	(1,462)	0	0	0	0	0	0	(1,462)	0
12. Internally Restricted	0	12,967	0	0	0	(328)	0	12,639	2,551
13. Investment in Capital Assets	0	0	0	0	0	0	18,568	18,568	0
14. Externally Restricted	0	0	0	0	0	0	0	0	18,786
Total	(1,462)	12,967	0	0	0	(328)	18,568	29,745	21,337

Endowment funds at end of year are reported at book value.

TABLE 2

**FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005**

REVENUE

(in thousands of dollars)

Brock University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	55,857	0	55,857	0	0	0	0	0	0	55,857	0
(ii) Non-Formula Grants	11,670	0	11,670	130	196	0	196	0	4,404	16,400	2,360
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	147	0	147	984
b) Other Ontario Government Grants and Contracts	1,834	0	1,834	0	1,962	0	1,962	0	0	3,796	0
Total Ontario Grants and Contracts	69,361	0	69,361	130	2,158	0	2,158	147	4,404	76,200	3,344
c) Federal	160	0	160	0	7,634	0	7,634	0	0	7,794	0
d) Municipal	0	0	0	0	777	0	777	0	423	1,200	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	18	0	18	0	0	18	0
2. Fees											
a) Tuition Fees	62,649	1,798	64,447	0	0	0	0	0	0	64,447	0
b) Miscellaneous Fees	5,177	0	5,177	0	0	0	0	0	0	5,177	0
3. Borrowings	0	0	0	0	0	0	0	0	5,731	5,731	0
4. Donations and Non-Government Grants and Contracts											
5. Sales of Services and Products	0	0	0	0	2,844	0	2,844	2,126	1,826	6,796	641
6. Investment Income	0	0	0	23,817	0	0	0	0	0	23,817	0
a) Endowment	0	0	0	0	0	0	0	0	0	0	597
b) Other Investment Income	417	0	417	0	0	0	0	0	308	725	0
7. Miscellaneous	6,495	0	6,495	0	0	0	0	0	0	6,495	0
Total	144,259	1,798	146,057	23,947	13,431	0	13,431	2,273	12,692	198,400	4,582

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

Brock University

Functional Area Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub- total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	75,497	0	75,497	7,431	6,522	12,022	7,008	15,245	15,253	1,644	0	140,622
Other (Non-Credit)	1,502	0	1,502	0	0	0	0	0	0	0	0	1,502
Ancillary	0	0	0	0	0	0	0	0	0	0	21,398	21,398
Sponsored Research	16,084	0	16,084	0	0	0	0	0	0	0	0	16,084
Trust	7	0	7	0	102	2,031	0	0	0	12	0	2,152
Capital	0	0	0	0	0	0	0	0	3,909	0	0	3,909
Total	93,090	0	93,090	7,431	6,624	14,053	7,008	15,245	19,162	1,656	21,398	185,667

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

Brock University

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds						Total
		Operating	Other (Non- Credit)	Subtotal	Ancillary	Sponsored Research				Trust	Capital	
						Entities Consolidated	Entities Not Consolidated	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			
1. Salaries and Wages:												
(i) Academic Ranks		45,235	0	45,235	0	0	0	0	0	45,235		
(ii) Other Instruction & Research		5,933	512	6,445	0	5,883	0	5,883	0	12,328		
(iii) Other Salaries & Wages		33,060	509	33,569	3,716	212	0	212	0	37,497		
Total Salaries and Wages		84,228	1,021	85,249	3,716	6,095	0	6,095	0	95,060		
2. Employee Benefits		15,939	149	16,088	655	792	0	792	0	17,535		
Total Salaries and Benefits		100,167	1,170	101,337	4,371	6,887	0	6,887	0	112,595		
3. Library Acquisitions		2,332	0	2,332	0	0	0	0	102	2,434		
4. Equipment and Furniture Purchases		3,911	13	3,924	250	4,406	0	4,406	0	8,580		
5. Equipment Rental and Maintenance		1,182	0	1,182	0	75	0	75	0	1,257		
6. Printing and Duplicating		658	8	666	0	0	0	0	0	666		
7. Materials and Supplies		935	19	954	67	1,985	0	1,985	19	3,025		
8. Communications		1,133	14	1,147	72	0	0	0	0	1,219		
9. Professional Fees		456	0	456	0	0	0	0	0	456		
10. Costs of Goods Sold		0	0	0	6,766	0	0	0	0	6,766		
11. Travel		1,340	55	1,395	139	893	0	893	0	2,427		
12. Utilities		4,096	0	4,096	1,446	0	0	0	0	5,542		
13. Renovations and Alterations		3,314	0	3,314	980	0	0	0	0	4,294		
14. Externally Contracted Services		936	0	936	0	0	0	0	0	936		
15. Scholarships, Bursaries, etc.		7,590	0	7,590	0	0	0	0	2,031	9,621		
16. Debt Repayments		1,360	0	1,360	1,921	0	0	0	0	3,281		
17. Interest		1,229	0	1,229	3,616	0	0	0	0	4,845		
18. Building, Land and Site Services		0	0	0	0	0	0	0	0	0		
19. Other Operational Expenditures		11,113	223	11,336	1,949	529	0	529	0	13,814		
20. Internal Cost Allocations		(1,130)	0	(1,130)	(179)	1,309	0	1,309	0	0		
21. External Cost Recoveries		0	0	0	0	0	0	0	(1,493)	(1,493)		
Total		140,622	1,502	142,124	21,398	16,084	0	16,084	2,152	185,667		

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

Brock University

Object of Expense	Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. & General Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
			All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
1. Salaries and Wages:														
(i) Academic Ranks	45,235	0	45,235	0	0	0	0	0	0	0	0	0	0	45,235
(ii) Other Instruction & Research	12,328	0	12,328	0	0	0	0	0	0	0	0	0	0	12,328
(iii) Other Salaries & Wages	8,008	0	8,008	4,540	3,108	2,568	3,447	6,040	5,131	939	3,716			37,497
Total Salaries and Wages	65,571	0	65,571	4,540	3,108	2,568	3,447	6,040	5,131	939	3,716			95,060
2. Employee Benefits	10,954	0	10,954	913	660	535	610	1,606	1,393	209	655			17,535
Total Salaries and Benefits	76,525	0	76,525	5,453	3,768	3,103	4,057	7,646	6,524	1,148	4,371			112,595
3. Library Acquisitions	0	0	0	0	2,434	0	0	0	0	0	0	0	0	2,434
4. Equipment and Furniture Purchases	5,483	0	5,483	126	202	92	1,943	314	144	26	250			8,580
5. Equipment Rental and Maintenance	306	0	306	24	87	42	618	113	63	4	0			1,257
6. Printing and Duplicating	331	0	331	167	0	48	18	65	9	28	0			666
7. Materials and Supplies	2,551	0	2,551	36	32	67	130	106	9	27	67			3,025
8. Communications	204	0	204	200	7	186	156	196	13	185	72			1,219
9. Professional Fees	29	0	29	0	0	0	0	427	0	0	0			456
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0			6,766
11. Travel	1,665	0	1,665	209	24	98	78	125	59	30	139			2,427
12. Utilities	0	0	0	0	0	0	0	0	4,096	0	1,446			5,542
13. Renovations and Alterations	0	0	0	0	0	0	0	0	3,314	0	990			4,294
14. Externally Contracted Services	276	0	276	0	51	27	0	0	582	0	0			936
15. Scholarships, Bursaries, etc.	0	0	0	0	0	9,621	0	0	0	0	0			9,621
16. Debt Repayments	0	0	0	0	0	0	0	1,360	0	0	0			3,281
17. Interest	0	0	0	0	0	0	0	1,229	0	0	3,616			4,845
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	5,402	0	0			5,402
19. Other Operational Expenditures	5,628	0	5,628	1,168	19	756	8	3,646	440	200	1,949			13,814
20. Internal Cost Allocations	92	0	92	48	0	13	0	18	0	8	(179)			0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	(1,493)	0	0			(1,493)
Total	93,090	0	93,090	7,431	6,624	14,053	7,008	15,245	19,162	1,656	21,398			185,667

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - OPERATING

(in thousands of dollars)

Brock University

Object of Expense	Functional Area	Instruction and Research			Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total							
		(1)	(2)	(3)							
1.	Salaries and Wages:										
	(i) Academic Ranks - Full Time	39,366	0	39,366	0	0	0	0	0	0	39,366
	(ii) Academic Ranks -Part Time	5,869	0	5,869	0	0	0	0	0	0	5,869
	(iii) Other Instruction & Research -Full Time	1,307	0	1,307	0	0	0	0	0	0	1,307
	(iv) Other Instruction & Research -Part Time	4,626	0	4,626	0	0	0	0	0	0	4,626
	(v) Other Salaries & Wages - Full Time	6,865	0	6,865	4,207	2,837	2,309	3,068	4,424	4,766	933
	(vi) Other Salaries & Wages - Part Time	422	0	422	333	271	259	379	1,616	365	6
	Total Salaries and Wages	58,455	0	58,455	4,540	3,108	2,568	3,447	6,040	5,131	939
2.	Employee Benefits	10,013	0	10,013	913	660	535	610	1,606	1,393	209
	Total Salaries and Benefits	68,468	0	68,468	5,453	3,768	3,103	4,057	7,646	6,524	1,148
3.	Library Acquisitions	0	0	0	2,332	0	0	0	0	0	2,332
4.	Equipment and Furniture Purchases	1,064	0	1,064	126	202	92	1,943	314	144	26
5.	Equipment Rental and Maintenance	231	0	231	24	87	42	618	113	63	4
6.	Printing and Duplicating	323	0	323	167	0	48	18	65	9	28
7.	Materials and Supplies	540	0	540	36	32	67	130	106	9	15
8.	Communications	190	0	190	200	7	186	156	196	13	185
9.	Professional Fees	29	0	29	0	0	0	0	427	0	0
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0
11.	Travel	717	0	717	209	24	98	78	125	59	30
12.	Utilities	0	0	0	0	0	0	0	0	4,096	0
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	3,314	0
14.	Externally Contracted Services	276	0	276	0	51	27	0	0	582	0
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	7,590	0	0	0	7,590
16.	Debt Repayments	0	0	0	0	0	0	0	1,360	0	1,360
17.	Interest	0	0	0	0	0	0	0	1,229	0	1,229
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	4,876	0	4,876	1,168	19	756	8	3,646	440	200
20.	Internal Cost Allocations	(1,217)	0	(1,217)	48	0	13	0	18	0	8
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0
	Total	75,497	0	75,497	7,431	6,522	12,022	7,008	15,245	15,253	1,644
											140,622

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - TRUST

(in thousands of dollars)

Brock University

Object of Expense	Functional Area	Instruction and Research				Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		Medicine			Sub-total								
		All Excl. Medicine	(1)	(2)									
1. Salaries and Wages:													
(i) Academic Ranks		0	0	0	0	0	0	0	0	0	0	0	0
(ii) Other Instruction & Research		0	0	0	0	0	0	0	0	0	0	0	0
(iii) Other Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0
Total Salaries and Wages		0	0	0	0	0	0	0	0	0	0	0	0
2. Employee Benefits		0	0	0	0	0	0	0	0	0	0	0	0
Total Salaries and Benefits		0	0	0	0	0	0	0	0	0	0	0	0
3. Library Acquisitions		0	0	0	0	102	0	0	0	0	0	0	102
4. Equipment and Furniture Purchases		0	0	0	0	0	0	0	0	0	0	0	0
5. Equipment Rental and Maintenance		0	0	0	0	0	0	0	0	0	0	0	0
6. Printing and Duplicating		0	0	0	0	0	0	0	0	0	0	0	0
7. Materials and Supplies		7	0	7	0	0	0	0	0	0	12	19	19
8. Communications		0	0	0	0	0	0	0	0	0	0	0	0
9. Professional Fees		0	0	0	0	0	0	0	0	0	0	0	0
10. Costs of Goods Sold		0	0	0	0	0	0	0	0	0	0	0	0
11. Travel		0	0	0	0	0	0	0	0	0	0	0	0
12. Utilities		0	0	0	0	0	0	0	0	0	0	0	0
13. Renovations and Alterations		0	0	0	0	0	0	0	0	0	0	0	0
14. Externally Contracted Services		0	0	0	0	0	0	0	0	0	0	0	0
15. Scholarships, Bursaries, etc.		0	0	0	0	0	0	0	0	0	0	0	0
16. Debt Repayments		0	0	0	0	0	2,031	0	0	0	0	0	2,031
17. Interest		0	0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures		0	0	0	0	0	0	0	0	0	0	0	0
20. Internal Cost Allocations		0	0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries		0	0	0	0	0	0	0	0	0	0	0	0
Total		7	0	7	0	102	2,031	0	0	0	12	2,152	2,152

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

Brock University

	Operating						Ancillary Enterprises				Total	
	Repairs, Renovations, & Replace-ments		Purchase Order Commit-ments	Budget Appro-priations	Self Insur-ance	Unex-pended Pension Contri-butions	Other	Total	Repairs, Renovations, & Replace-ments	Purchase Order Commit-ments		Other
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		(11)
1. Appropriation Reversals for the Year	0	0	12,967	0	0	0	12,967	0	0	0	0	
2. Deduct: Expenses Included in this Year's Operations	0	0	6,185	0	0	0	6,185	0	0	0	0	
3. Other	0	0	0	0	0	0	0	0	0	0	0	
4. Net Variation in Appropriations for the Year	0	0	6,782	0	0	0	6,782	0	0	0	0	
5. Balance - Beginning of Year	0	0	6,185	0	0	0	6,185	0	0	0	0	
6. Balance -End of Year	0	0	12,967	0	0	0	12,967	0	0	0	0	

CARLETON

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(in thousands of dollars)

Carleton University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated	Appropriated	Unappropriated	Appropriated					
1. Total Revenue	241,033	0	24,268	0	72,040	7,220	11,779	356,340	18,816
2. Total Expense	225,962	0	21,548	0	62,935	5,210	45,306	360,961	0
3. Lump Sum Payments	311	0	0	0	0	0	0	311	0
4. Net Revenue (Expense)	14,760	0	2,720	0	9,105	2,010	(33,527)	(4,932)	18,816
5. Interfund Transfers	(13,338)	0	(1,650)	0	(14,765)	(292)	29,651	(394)	394
6. Net Variation in Appropriations	(3,384)	3,384	(891)	891	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(1,962)	3,384	179	891	(5,660)	1,718	(3,876)	(5,326)	19,210
8. Net Reconciling Items	(2,253)	0	(180)	0	5,660	(1,713)	24,242	25,756	0
9. Balance - Beginning of the Year per prior year's COFO Report	(80,298)	74,351	(1,008)	2,376	0	31	64,088	59,540	126,885
10. Balance - End of the Year per Financial Statements	(84,513)	77,735	(1,009)	3,267	0	36	84,454	79,970	146,095
Distribution of Balance - End of the Year									
11. Unrestricted	(84,513)	0	(1,009)	0	0	0	(153)	(85,675)	0
12. Internally Restricted	0	77,735	0	3,267	0	36	0	81,038	0
13. Investment in Capital Assets	0	0	0	0	0	0	84,607	84,607	0
14. Externally Restricted	0	0	0	0	0	0	0	0	146,095
Total	(84,513)	77,735	(1,009)	3,267	0	36	84,454	79,970	146,095

Endowment funds at end of year are reported at book value.

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE

(in thousands of dollars)

Carleton University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	93,874	0	93,874	0	0	0	0	0	93,874	0	
(ii) Non-Formula Grants	17,191	0	17,191	160	661	0	661	0	7,706	6,621	
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	262	0	1,641	
b) Other Ontario Government Grants and Contracts	0	0	0	0	12,194	0	12,194	2	0	0	
Total Ontario Grants and Contracts	111,065	0	111,065	160	12,855	0	12,855	264	7,706	8,262	
c) Federal	0	0	0	0	35,635	0	35,635	0	0	0	
d) Municipal	0	0	0	0	35	0	35	0	0	0	
e) Other Provinces	0	0	0	0	8	0	8	0	0	0	
f) Foreign	0	0	0	0	1,219	0	1,219	0	0	0	
2. Fees											
a) Tuition Fees	105,131	0	105,131	0	0	0	0	0	0	0	
b) Miscellaneous Fees	8,216	4,627	12,843	9,398	0	0	0	0	0	0	
3. Borrowings	0	0	0	0	0	0	0	0	0	0	
4. Donations and Non-Government Grants and Contracts											
a) Endowment	840	65	905	0	10,917	0	10,917	539	181	2,465	
b) Other Investment Income	0	0	0	4,619	0	0	0	0	0	0	
5. Sales of Services and Products											
a) Endowment	237	0	237	0	0	0	0	6,325	3,377	9,939	
b) Other Investment Income	2,287	0	2,287	38	0	0	0	0	339	2,664	
6. Investment Income	5,485	3,080	8,565	10,053	11,371	0	11,371	92	176	30,257	
7. Miscellaneous	233,261	7,772	241,033	24,268	72,040	0	72,040	7,220	11,779	18,816	
Total											

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

Carleton University

Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	115,529	0	115,529	17,248	13,203	26,272	9,523	9,818	23,446	4,253	0	219,292
Other (Non-Credit)	6,670	0	6,670	0	0	0	0	0	0	0	0	6,670
Ancillary	0	0	0	0	0	0	0	0	0	0	21,548	21,548
Sponsored Research	62,935	0	62,935	0	0	0	0	0	0	0	0	62,935
Trust	0	0	0	0	0	4,068	0	0	0	1,142	0	5,210
Capital	0	0	0	0	0	0	0	0	45,306	0	0	45,306
Total	185,134	0	185,134	17,248	13,203	30,340	9,523	9,818	68,752	5,395	21,548	360,961

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

Carleton University

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non- Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
						Entities Consolidated	Entities Not Consolidated	Subtotal			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
1. Salaries and Wages:											
(i) Academic Ranks		66,765	405	67,170	0	9	0	9	0	0	67,179
(ii) Other Instruction & Research		11,823	300	12,123	0	286	0	286	0	0	12,409
(iii) Other Salaries & Wages		55,506	2,168	57,674	3,952	26,747	0	26,747	360	0	88,733
Total Salaries and Wages		134,094	2,873	136,967	3,952	27,042	0	27,042	360	0	168,321
2. Employee Benefits		28,398	456	28,854	725	785	0	785	27	0	30,391
Total Salaries and Benefits		162,492	3,329	165,821	4,677	27,827	0	27,827	387	0	198,712
3. Library Acquisitions		4,522	0	4,522	0	0	0	0	0	0	4,522
4. Equipment and Furniture Purchases		5,481	264	5,745	766	12,085	0	12,085	37	1,438	20,071
5. Equipment Rental and Maintenance		2,050	69	2,119	1,127	97	0	97	8	0	3,351
6. Printing and Duplicating		569	50	619	0	79	0	79	13	0	711
7. Materials and Supplies		2,967	255	3,222	42	4,745	0	4,745	38	0	8,047
8. Communications		1,215	35	1,250	105	260	0	260	5	0	1,620
9. Professional Fees		3,714	811	4,525	4	3,767	0	3,767	58	0	8,354
10. Costs of Goods Sold		0	0	0	1,017	0	0	0	0	0	1,017
11. Travel		2,982	552	3,534	28	3,849	0	3,849	86	0	7,497
12. Utilities		6,706	0	6,706	1,794	326	0	326	0	0	8,826
13. Renovations and Alterations		6,256	0	6,256	2,103	938	0	938	0	12,310	21,607
14. Externally Contracted Services		3,311	22	3,333	1,390	842	0	842	0	0	5,565
15. Scholarships, Bursaries, etc.		18,069	0	18,069	0	73	0	73	4,010	0	22,152
16. Debt Repayments		14	0	14	1,084	0	0	0	0	675	1,773
17. Interest		0	0	0	5,397	0	0	0	0	106	5,503
18. Building, Land and Site Services		0	0	0	0	0	0	0	0	30,777	30,777
19. Other Operational Expenditures		7,212	902	8,114	3,609	2,661	0	2,661	531	0	14,915
20. Internal Cost Allocations		(4,209)	381	(3,828)	(1,595)	5,386	0	5,386	37	0	0
21. External Cost Recoveries		(4,059)	0	(4,059)	0	0	0	0	0	0	(4,059)
Total		219,292	6,670	225,962	21,548	62,935	0	62,935	5,210	45,306	360,961

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

Carleton University

Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Salaries and Wages:												
(i) Academic Ranks	67,179	0	67,179	0	0	0	0	0	0	0	0	67,179
(ii) Other Instruction & Research	12,409	0	12,409	0	0	0	0	0	0	0	0	12,409
(iii) Other Salaries & Wages	41,299	0	41,299	10,344	6,638	6,044	5,116	7,005	5,570	2,765	3,952	88,733
Total Salaries and Wages	120,887	0	120,887	10,344	6,638	6,044	5,116	7,005	5,570	2,765	3,952	168,321
2. Employee Benefits	17,783	0	17,783	2,914	1,207	1,120	1,038	3,853	1,288	463	725	30,391
Total Salaries and Benefits	138,670	0	138,670	13,258	7,845	7,164	6,154	10,858	6,858	3,228	4,677	198,712
3. Library Acquisitions	0	0	0	0	4,522	0	0	0	0	0	0	4,522
4. Equipment and Furniture Purchases	14,614	0	14,614	859	380	182	1,309	151	1,751	59	766	20,071
5. Equipment Rental and Maintenance	945	0	945	223	149	239	294	150	173	51	1,127	3,351
6. Printing and Duplicating	288	0	288	207	13	47	5	58	8	85	0	711
7. Materials and Supplies	6,185	0	6,185	513	77	390	103	289	344	104	42	8,047
8. Communications	508	0	508	473	64	70	126	55	7	212	105	1,620
9. Professional Fees	5,078	0	5,078	299	49	924	952	747	89	212	4	8,354
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	1,017	1,017
11. Travel	5,906	0	5,906	490	44	509	36	245	66	173	28	7,497
12. Utilities	326	0	326	0	0	0	0	0	6,706	0	1,794	8,826
13. Renovations and Alterations	938	0	938	0	0	0	0	0	18,566	0	2,103	21,607
14. Externally Contracted Services	902	0	902	2	0	0	2	788	2,347	134	1,390	5,565
15. Scholarships, Bursaries, etc.	73	0	73	0	0	22,079	0	0	0	0	0	22,152
16. Debt Repayments	0	0	0	0	0	4	0	10	675	0	1,084	1,773
17. Interest	0	0	0	0	0	0	0	0	106	0	5,397	5,503
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	30,777	0	0	30,777
19. Other Operational Expenditures	4,789	0	4,789	551	26	658	722	2,595	1,062	903	3,609	14,915
20. Internal Cost Allocations	6,186	0	6,186	485	34	352	(6)	(5,711)	21	234	(1,595)	0
21. External Cost Recoveries	(274)	0	(274)	(112)	0	(2,278)	(174)	(417)	(804)	0	0	(4,059)
Total	185,134	0	185,134	17,248	13,203	30,340	9,523	9,818	68,752	5,395	21,548	360,961

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - OPERATING

(in thousands of dollars)

Carleton University

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:												
(i) Academic Ranks - Full Time		62,680	0	62,680	0	0	0	0	0	0	0	62,680
(ii) Academic Ranks -Part Time		4,085	0	4,085	0	0	0	0	0	0	0	4,085
(iii) Other Instruction & Research -Full Time		1,654	0	1,654	0	0	0	0	0	0	0	1,654
(iv) Other Instruction & Research -Part Time		10,169	0	10,169	0	0	0	0	0	0	0	10,169
(v) Other Salaries & Wages - Full Time		11,631	0	11,631	8,900	6,129	4,236	4,483	6,434	5,289	2,160	49,262
(vi) Other Salaries & Wages - Part Time		753	0	753	1,444	509	1,761	633	571	281	292	6,244
Total Salaries and Wages		90,972	0	90,972	10,344	6,638	5,997	5,116	7,005	5,570	2,452	134,094
2. Employee Benefits		16,542	0	16,542	2,914	1,207	1,110	1,038	3,853	1,288	446	28,398
Total Salaries and Benefits		107,514	0	107,514	13,258	7,845	7,107	6,154	10,858	6,858	2,898	162,492
3. Library Acquisitions		0	0	0	0	4,522	0	0	0	0	0	4,522
4. Equipment and Furniture Purchases		2,265	0	2,265	859	380	182	1,309	151	313	22	5,481
5. Equipment Rental and Maintenance		779	0	779	223	149	239	294	150	173	43	2,050
6. Printing and Duplicating		159	0	159	207	13	47	5	58	8	72	569
7. Materials and Supplies		1,185	0	1,185	513	77	390	103	289	344	66	2,967
8. Communications		213	0	213	473	64	70	126	55	7	207	1,215
9. Professional Fees		500	0	500	299	49	924	952	747	89	154	3,714
10. Costs of Goods Sold		0	0	0	0	0	0	0	0	0	0	0
11. Travel		1,505	0	1,505	490	44	509	36	245	66	87	2,982
12. Utilities		0	0	0	0	0	0	0	0	6,706	0	6,706
13. Renovations and Alterations		0	0	0	0	0	0	0	0	6,256	0	6,256
14. Externally Contracted Services		38	0	38	2	0	0	2	788	2,347	134	3,311
15. Scholarships, Bursaries, etc.		0	0	0	0	0	18,069	0	0	0	0	18,069
16. Debt Repayments		0	0	0	0	0	4	0	10	0	0	14
17. Interest		0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures		1,226	0	1,226	551	26	657	722	2,595	1,062	373	7,212
20. Internal Cost Allocations		419	0	419	485	34	352	(6)	(5,711)	21	197	(4,209)
21. External Cost Recoveries		(274)	0	(274)	(112)	0	(2,278)	(174)	(417)	(804)	0	(4,059)
Total		115,529	0	115,529	17,248	13,203	26,272	9,523	9,818	23,446	4,253	219,292

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - TRUST

(in thousands of dollars)

Carleton University

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:												
(i) Academic Ranks		0	0	0	0	0	0	0	0	0	0	0
(ii) Other Instruction & Research		0	0	0	0	0	0	0	0	0	0	0
(iii) Other Salaries & Wages		0	0	0	0	0	47	0	0	0	313	360
Total Salaries and Wages		0	0	0	0	0	47	0	0	0	313	360
2. Employee Benefits		0	0	0	0	0	10	0	0	0	17	27
Total Salaries and Benefits		0	0	0	0	0	57	0	0	0	330	387
3. Library Acquisitions		0	0	0	0	0	0	0	0	0	0	0
4. Equipment and Furniture Purchases		0	0	0	0	0	0	0	0	0	37	37
5. Equipment Rental and Maintenance		0	0	0	0	0	0	0	0	0	8	8
6. Printing and Duplicating		0	0	0	0	0	0	0	0	0	13	13
7. Materials and Supplies		0	0	0	0	0	0	0	0	0	38	38
8. Communications		0	0	0	0	0	0	0	0	0	5	5
9. Professional Fees		0	0	0	0	0	0	0	0	0	58	58
10. Costs of Goods Sold		0	0	0	0	0	0	0	0	0	0	0
11. Travel		0	0	0	0	0	0	0	0	0	86	86
12. Utilities		0	0	0	0	0	0	0	0	0	0	0
13. Renovations and Alterations		0	0	0	0	0	0	0	0	0	0	0
14. Externally Contracted Services		0	0	0	0	0	0	0	0	0	0	0
15. Scholarships, Bursaries, etc.		0	0	0	0	0	4,010	0	0	0	0	4,010
16. Debt Repayments		0	0	0	0	0	0	0	0	0	0	0
17. Interest		0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures		0	0	0	0	0	1	0	0	0	530	531
20. Internal Cost Allocations		0	0	0	0	0	0	0	0	0	37	37
21. External Cost Recoveries		0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	4,068	0	0	0	1,142	5,210

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

Carleton University

	Operating						Ancillary Enterprises					
	Repairs, Renovations, & Replace-ments		Purchase Order Commit-ments	Budget Appro-priations	Self Insur-ance	Unex-pended Pension Contri-butions	Other	Total	Repairs, Renovations, & Replace-ments	Purchase Order Commit-ments	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Appropriation Reversals for the Year	569	11,433	34,135	0	0	328	46,465	900	0	0	900	
2. Deduct: Expenses Included in this Year's Operations	3,822	10,770	28,382	107	0	0	43,081	9	0	0	9	
3. Other	0	0	0	0	0	0	0	0	0	0	0	
4. Net Variation in Appropriations for the Year	(3,253)	663	5,753	(107)	0	328	3,384	891	0	0	891	
5. Balance - Beginning of Year	3,776	15,079	41,734	241	0	13,521	74,351	2,376	0	0	2,376	
6. Balance -End of Year	523	15,742	47,487	134	0	13,849	77,735	3,267	0	0	3,267	

DOMINICAIN

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(in thousands of dollars)

Dominican College

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated (1)	Appropriated (2)	Unappropriated (3)	Appropriated (4)					
1. Total Revenue	1,384	0	26	0	24	0	0	1,434	0
2. Total Expense	1,114	0	34	0	24	0	0	1,172	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	270	0	(8)	0	0	0	0	262	0
5. Interfund Transfers	0	0	0	0	0	0	0	0	0
6. Net Variation in Appropriations	0	0	0	0	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	270	0	(8)	0	0	0	0	262	0
8. Net Reconciling Items	(202)	0	6	0	0	0	12	(184)	0
9. Balance - Beginning of the Year per prior year's COFO Report	146	0	10	0	0	0	909	1,065	0
10. Balance - End of the Year per Financial Statements	214	0	8	0	0	0	921	1,143	0
Distribution of Balance - End of the Year									
11. Unrestricted	214	0	8	0	0	0	0	222	0
12. Internally Restricted	0	0	0	0	0	0	0	0	0
13. Investment in Capital Assets	0	0	0	0	0	0	921	921	0
14. Externally Restricted	0	0	0	0	0	0	0	0	0
Total	214	0	8	0	0	0	921	1,143	0

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE

(in thousands of dollars)

Dominican College

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Government Grants and Contracts:											
a) Ontario MTCU											
	65	0	65	0	0	0	0	0	65	0	
(i) Basic Formula Grant	197	0	197	0	0	0	0	0	197	0	
(ii) Non-Formula Grants	0	0	0	0	0	0	0	0	0	0	
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	0	0	0	
b) Other Ontario Government Grants and Contracts	0	0	0	0	0	0	0	0	0	0	
Total Ontario Grants and Contracts											
	262	0	262	0	0	0	0	0	262	0	
c) Federal											
d) Municipal	0	0	0	0	24	0	24	0	24	0	
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	
f) Foreign	0	0	0	0	0	0	0	0	0	0	
2. Fees											
a) Tuition Fees	348	0	348	0	0	0	0	0	348	0	
b) Miscellaneous Fees	3	0	3	0	0	0	0	0	3	0	
3. Borrowings											
	0	0	0	0	0	0	0	0	0	0	
4. Donations and Non-Government Grants and Contracts											
a) Endowment	0	0	0	0	0	0	0	0	0	0	
b) Other Investment Income	0	0	0	0	0	0	0	0	0	0	
5. Sales of Services and Products											
	737	0	737	5	0	0	0	0	742	0	
6. Investment Income											
	0	0	0	21	0	0	0	0	21	0	
7. Miscellaneous											
a) Endowment	0	0	0	0	0	0	0	0	0	0	
b) Other Investment Income	0	0	0	0	0	0	0	0	0	0	
c) Miscellaneous	34	0	34	0	0	0	0	0	34	0	
Total	1,384	0	1,384	26	24	0	24	0	1,434	0	

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

Dominican College

Fund	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating		530	0	530	0	142	34	34	370	4	0	0	1,114
Other (Non-Credit)		0	0	0	0	0	0	0	0	0	0	0	0
Ancillary		0	0	0	0	0	0	0	0	0	0	34	34
Sponsored Research		24	0	24	0	0	0	0	0	0	0	0	24
Trust		0	0	0	0	0	0	0	0	0	0	0	0
Capital		0	0	0	0	0	0	0	0	0	0	0	0
Total		554	0	554	0	142	34	34	370	4	0	34	1,172

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

Dominicain College

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds					Total									
		Operating	Other (Non- Credit)	Subtotal	Ancillary	Sponsored Research				Trust		Capital								
						Entities Consolidated		Entities Not Consolidated	Subtotal											
						(1)	(2)						(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:																				
(i) Academic Ranks		497	0	497	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	497
(ii) Other Instruction & Research		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(iii) Other Salaries & Wages		148	0	148	12	0	0	148	12	0	0	0	0	0	0	0	0	0	0	160
Total Salaries and Wages		645	0	645	12	0	0	645	12	0	0	0	0	0	0	0	0	0	0	657
2. Employee Benefits		55	0	55	0	0	0	55	0	0	0	0	0	0	0	0	0	0	0	55
Total Salaries and Benefits		700	0	700	12	0	0	700	12	0	0	0	0	0	0	0	0	0	0	712
3. Library Acquisitions		101	0	101	0	0	0	101	0	0	0	0	0	0	0	0	0	0	0	101
4. Equipment and Furniture Purchases		24	0	24	0	0	0	24	0	0	0	0	0	0	0	0	0	0	0	24
5. Equipment Rental and Maintenance		40	0	40	0	0	0	40	0	0	0	0	0	0	0	0	0	0	0	40
6. Printing and Duplicating		39	0	39	0	0	0	39	0	0	0	0	0	0	0	0	0	0	0	39
7. Materials and Supplies		10	0	10	1	0	0	10	1	0	0	0	0	0	0	0	0	0	0	11
8. Communications		15	0	15	0	0	0	15	0	0	0	0	0	0	0	0	0	0	0	15
9. Professional Fees		15	0	15	1	0	0	15	1	0	0	0	0	0	0	0	0	0	0	16
10. Costs of Goods Sold		0	0	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	0	20
11. Travel		9	0	9	0	0	0	9	0	14	0	0	14	0	0	0	0	0	0	23
12. Utilities		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13. Renovations and Alterations		4	0	4	0	0	0	4	0	0	0	0	0	0	0	0	0	0	0	4
14. Externally Contracted Services		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15. Scholarships, Bursaries, etc.		34	0	34	0	0	0	34	0	0	0	0	0	0	0	0	0	0	0	34
16. Debt Repayments		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17. Interest		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures		133	0	133	0	0	0	133	0	0	0	0	0	0	0	0	0	0	0	133
20. Internal Cost Allocations		(10)	0	(10)	0	0	0	(10)	0	10	0	0	10	0	0	0	0	0	0	0
21. External Cost Recoveries		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		1,114	0	1,114	34	24	0	1,114	34	24	0	24	0	0	0	0	0	0	0	1,172

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

Dominican College

Object of Expense	Functional Area	Instruction and Research				Academic Support	Library	Student Services	Central Comput. and Comm.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total										
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
1. Salaries and Wages:														
(i) Academic Ranks		497	0	497	0	0	0	0	0	0	0	0	0	497
(ii) Other Instruction & Research		0	0	0	0	0	0	0	0	0	0	0	0	0
(iii) Other Salaries & Wages		0	0	0	0	35	0	0	113	0	0	0	12	160
Total Salaries and Wages		497	0	497	0	35	0	0	113	0	0	0	12	657
2. Employee Benefits		43	0	43	0	0	0	0	12	0	0	0	0	55
Total Salaries and Benefits		540	0	540	0	35	0	0	125	0	0	0	12	712
3. Library Acquisitions		0	0	0	0	101	0	0	0	0	0	0	0	101
4. Equipment and Furniture Purchases		0	0	0	0	0	0	0	24	0	0	0	0	24
5. Equipment Rental and Maintenance		0	0	0	0	0	0	34	6	0	0	0	0	40
6. Printing and Duplicating		0	0	0	0	0	0	0	39	0	0	0	0	39
7. Materials and Supplies		0	0	0	0	4	0	0	6	0	0	0	1	11
8. Communications		0	0	0	0	0	0	0	15	0	0	0	0	15
9. Professional Fees		0	0	0	0	2	0	0	13	0	0	0	1	16
10. Costs of Goods Sold		0	0	0	0	0	0	0	0	0	0	0	20	20
11. Travel		14	0	14	0	0	0	0	9	0	0	0	0	23
12. Utilities		0	0	0	0	0	0	0	0	0	0	0	0	0
13. Renovations and Alterations		0	0	0	0	0	0	0	0	4	0	0	0	4
14. Externally Contracted Services		0	0	0	0	0	0	0	0	0	0	0	0	0
15. Scholarships, Bursaries, etc.		0	0	0	0	0	34	0	0	0	0	0	0	34
16. Debt Repayments		0	0	0	0	0	0	0	0	0	0	0	0	0
17. Interest		0	0	0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures		0	0	0	0	0	0	0	133	0	0	0	0	133
20. Internal Cost Allocations		0	0	0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries		0	0	0	0	0	0	0	0	0	0	0	0	0
Total		554	0	554	0	142	34	34	370	4	0	0	34	1,172

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - OPERATING
(in thousands of dollars)

Dominican College

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		Medicine		Sub-total								
		All Excl. Medicine	(2)									
(1)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
1. Salaries and Wages:												
(i) Academic Ranks - Full Time		424	0	424	0	0	0	0	0	0	0	424
(ii) Academic Ranks -Part Time		73	0	73	0	0	0	0	0	0	0	73
(iii) Other Instruction & Research -Full Time		0	0	0	0	0	0	0	0	0	0	0
(iv) Other Instruction & Research -Part Time		0	0	0	0	0	0	0	0	0	0	0
(v) Other Salaries & Wages - Full Time		0	0	0	0	35	0	0	113	0	0	148
(vi) Other Salaries & Wages - Part Time		0	0	0	0	0	0	0	0	0	0	0
Total Salaries and Wages		497	0	497	0	35	0	0	113	0	0	645
2. Employee Benefits		43	0	43	0	0	0	0	12	0	0	55
Total Salaries and Benefits		540	0	540	0	35	0	0	125	0	0	700
3. Library Acquisitions		0	0	0	0	101	0	0	0	0	0	101
4. Equipment and Furniture Purchases		0	0	0	0	0	0	0	24	0	0	24
5. Equipment Rental and Maintenance		0	0	0	0	0	0	34	6	0	0	40
6. Printing and Duplicating		0	0	0	0	0	0	0	39	0	0	39
7. Materials and Supplies		0	0	0	0	4	0	0	6	0	0	10
8. Communications		0	0	0	0	0	0	0	15	0	0	15
9. Professional Fees		0	0	0	0	2	0	0	13	0	0	15
10. Costs of Goods Sold		0	0	0	0	0	0	0	0	0	0	0
11. Travel		0	0	0	0	0	0	0	9	0	0	9
12. Utilities		0	0	0	0	0	0	0	0	0	0	0
13. Renovations and Alterations		0	0	0	0	0	0	0	0	0	0	0
14. Externally Contracted Services		0	0	0	0	0	0	0	0	4	0	4
15. Scholarships, Bursaries, etc.		0	0	0	0	0	0	0	0	0	0	0
16. Debt Repayments		0	0	0	0	0	34	0	0	0	0	34
17. Interest		0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures		0	0	0	0	0	0	0	0	0	0	0
20. Internal Cost Allocations		(10)	0	(10)	0	0	0	0	133	0	0	133
21. External Cost Recoveries		0	0	0	0	0	0	0	0	0	0	(10)
Total		530	0	530	0	142	34	34	370	4	0	1,114

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - TRUST

(in thousands of dollars)

Dominican College

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:												
(i) Academic Ranks		0	0	0	0	0	0	0	0	0	0	0
(ii) Other Instruction & Research		0	0	0	0	0	0	0	0	0	0	0
(iii) Other Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0
Total Salaries and Wages		0	0	0	0	0	0	0	0	0	0	0
2. Employee Benefits		0	0	0	0	0	0	0	0	0	0	0
Total Salaries and Benefits		0	0	0	0	0	0	0	0	0	0	0
3. Library Acquisitions		0	0	0	0	0	0	0	0	0	0	0
4. Equipment and Furniture Purchases		0	0	0	0	0	0	0	0	0	0	0
5. Equipment Rental and Maintenance		0	0	0	0	0	0	0	0	0	0	0
6. Printing and Duplicating		0	0	0	0	0	0	0	0	0	0	0
7. Materials and Supplies		0	0	0	0	0	0	0	0	0	0	0
8. Communications		0	0	0	0	0	0	0	0	0	0	0
9. Professional Fees		0	0	0	0	0	0	0	0	0	0	0
10. Costs of Goods Sold		0	0	0	0	0	0	0	0	0	0	0
11. Travel		0	0	0	0	0	0	0	0	0	0	0
12. Utilities		0	0	0	0	0	0	0	0	0	0	0
13. Renovations and Alterations		0	0	0	0	0	0	0	0	0	0	0
14. Externally Contracted Services		0	0	0	0	0	0	0	0	0	0	0
15. Scholarships, Bursaries, etc.		0	0	0	0	0	0	0	0	0	0	0
16. Debt Repayments		0	0	0	0	0	0	0	0	0	0	0
17. Interest		0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures		0	0	0	0	0	0	0	0	0	0	0
20. Internal Cost Allocations		0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries		0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0

GUELPH

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

University of Guelph

	General Expendable Funds					Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital			
	Unappropriated	Appropriated	Unappropriated	Appropriated						
								(1)		
1. Total Revenue	269,425	0	61,217	0	125,885	36,518	14,485	507,530	13,276	
2. Total Expense	250,318	0	53,586	0	118,874	32,376	62,694	517,848	0	
3. Lump Sum Payments	12,346	0	250	0	13	115	0	12,724	0	
4. Net Revenue (Expense)	6,761	0	7,381	0	6,998	4,027	(48,209)	(23,042)	13,276	
5. Interfund Transfers	(11,978)	0	(3,521)	0	(6,423)	(70)	22,376	384	(384)	
6. Net Variation in Appropriations	(1,796)	1,796	(233)	233	0	0	0	0	0	
7. Net Increase (Decrease) for the Year per COFO-UO Report	(7,013)	1,796	3,627	233	575	3,957	(25,833)	(22,658)	12,892	
8. Net Reconciling Items	(21,472)	0	(3,746)	0	3,415	(4,612)	32,303	5,888	0	
9. Balance - Beginning of the Year per prior year's COFO Report	(2,943)	20,077	4,331	2,804	15,170	8,543	76,177	124,159	124,206	
10. Balance - End of the Year per Financial Statements	(31,428)	21,873	4,212	3,037	19,160	7,888	82,647	107,389	137,098	
Distribution of Balance - End of the Year										
11. Unrestricted	(31,428)	0	4,212	0	0	0	0	(27,216)	0	
12. Internally Restricted	0	21,873	0	3,037	19,160	7,888	6,885	58,643	18,253	
13. Investment in Capital Assets	0	0	0	0	0	0	75,962	75,962	0	
14. Externally Restricted	0	0	0	0	0	0	0	0	118,845	
Total	(31,428)	21,873	4,212	3,037	19,160	7,888	82,647	107,389	137,098	

Endowment funds at end of year are reported at market value.

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE

(in thousands of dollars)

University of Guelph

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating		Subtotal	Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)			Entities Consolidated	Entities Not Consolidated	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	106,483	0	106,483	0	0	0	0	0	106,483	0	
(ii) Non-Formula Grants	31,368	0	31,368	205	1,082	0	1,082	0	9,999	4,715	
(iii) Other MTCU Grants and Contracts	6	0	6	0	0	0	0	1,464	507	237	
b) Other Ontario Government Grants and Contracts	4,788	5,097	9,885	0	46,431	0	46,431	11,995	0	0	
Total Ontario Grants and Contracts	142,645	5,097	147,742	205	47,513	0	47,513	13,459	10,506	4,952	
2. Fees											
a) Tuition Fees	81,999	6,806	88,805	0	0	0	0	0	0	0	
b) Miscellaneous Fees	11,252	2,516	13,768	29,358	0	0	0	0	0	0	
3. Borrowings	0	0	0	0	0	0	0	0	0	0	
4. Donations and Non-Government Grants and Contracts											
5. Sales of Services and Products	0	0	0	0	22,484	0	22,484	5,334	0	3,490	
6. Investment Income	0	0	0	29,636	0	0	0	0	0	0	
a) Endowment	0	0	0	0	0	0	0	4,660	0	4,395	
b) Other Investment Income	1,944	0	1,944	382	3	0	3	0	3,959	0	
7. Miscellaneous	13,410	3,756	17,166	1,636	3,487	0	3,487	13,065	20	439	
Total	251,250	18,175	269,425	61,217	125,885	0	125,885	36,518	14,485	13,276	
										507,530	

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

University of Guelph

Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	138,011	0	138,011	9,977	10,298	21,473	8,616	7,330	32,047	4,282	0	232,034
Other (Non-Credit)	18,284	0	18,284	0	0	0	0	0	0	0	0	18,284
Ancillary	0	0	0	0	0	0	0	0	0	0	53,586	53,586
Sponsored Research	118,874	0	118,874	0	0	0	0	0	0	0	0	118,874
Trust	24,048	0	24,048	0	222	8,106	0	0	0	0	0	32,376
Capital	0	0	0	0	0	0	0	0	62,694	0	0	62,694
Total	299,217	0	299,217	9,977	10,520	29,579	8,616	7,330	94,741	4,282	53,586	517,848

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

University of Guelph

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non- Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
						Entities Consolidated	Entities Not Consolidated	Subtotal			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
1. Salaries and Wages:											
(i) Academic Ranks		70,847	3,395	74,242	0	9,354	0	9,354	256	0	83,852
(ii) Other Instruction & Research		9,450	198	9,648	0	14,027	0	14,027	331	0	24,006
(iii) Other Salaries & Wages		75,445	6,321	81,766	13,100	31,925	0	31,925	10,411	0	137,202
Total Salaries and Wages		155,742	9,914	165,656	13,100	55,306	0	55,306	10,998	0	245,060
2. Employee Benefits		29,453	1,340	30,793	2,554	7,617	0	7,617	2,641	0	43,605
Total Salaries and Benefits		185,195	11,254	196,449	15,654	62,923	0	62,923	13,639	0	288,665
3. Library Acquisitions		5,462	15	5,477	0	1	0	1	222	0	5,700
4. Equipment and Furniture Purchases		6,777	584	7,361	1,025	14,346	0	14,346	2,480	2,999	28,211
5. Equipment Rental and Maintenance		3,959	333	4,292	1,168	971	0	971	676	0	7,107
6. Printing and Duplicating		872	358	1,230	318	640	0	640	129	0	2,317
7. Materials and Supplies		8,982	1,174	10,156	1,434	11,306	0	11,306	3,927	0	26,823
8. Communications		1,024	369	1,393	0	739	0	739	437	0	2,569
9. Professional Fees		2,777	210	2,987	520	854	0	854	497	0	4,858
10. Costs of Goods Sold		0	0	0	13,041	0	0	0	0	0	13,041
11. Travel		4,467	393	4,860	144	5,181	0	5,181	525	0	10,710
12. Utilities		12,740	294	13,034	6,536	1,513	0	1,513	0	0	21,083
13. Renovations and Alterations		0	683	683	972	0	0	0	0	2,617	4,272
14. Externally Contracted Services		5,181	675	5,856	1,261	4,066	0	4,066	1,375	0	12,558
15. Scholarships, Bursaries, etc.		8,751	0	8,751	0	2,569	0	2,569	8,106	0	19,426
16. Debt Repayments		0	0	0	1,432	0	0	0	0	2,035	3,467
17. Interest		0	0	0	4,277	0	0	0	0	6,409	10,686
18. Building, Land and Site Services		0	0	0	0	0	0	0	0	50,702	50,702
19. Other Operational Expenditures		3,162	2,824	5,986	2,302	3,808	0	3,808	1,055	64	13,215
20. Internal Cost Allocations		(11,327)	0	(11,327)	3,502	9,957	0	9,957	0	(2,132)	0
21. External Cost Recoveries		(5,988)	(882)	(6,870)	0	0	0	0	(692)	0	(7,562)
Total		232,034	18,284	250,318	53,586	118,874	0	118,874	32,376	62,694	517,848

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Guelph

Object of Expense	Instruction and Research		Library	Academic Support	Student Services		Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Salaries and Wages:												
(i) Academic Ranks	83,852	0	83,852	0	0	0	0	0	0	0	0	83,852
(ii) Other Instruction & Research	24,006	0	24,006	0	0	0	0	0	0	0	0	24,006
(iii) Other Salaries & Wages	75,164	0	75,164	8,154	4,619	8,153	5,127	4,968	15,132	2,785	13,100	137,202
Total Salaries and Wages	183,022	0	183,022	8,154	4,619	8,153	5,127	4,968	15,132	2,785	13,100	245,060
2. Employee Benefits	30,068	0	30,068	1,725	1,109	1,573	1,196	1,231	3,551	598	2,554	43,605
Total Salaries and Benefits	213,090	0	213,090	9,879	5,728	9,726	6,323	6,199	18,683	3,383	15,654	288,665
3. Library Acquisitions	16	0	16	0	5,684	0	0	0	0	0	0	5,700
4. Equipment and Furniture Purchases	20,359	0	20,359	429	223	473	1,292	214	4,085	111	1,025	28,211
5. Equipment Rental and Maintenance	2,857	0	2,857	110	350	116	1,683	134	676	13	1,168	7,107
6. Printing and Duplicating	1,520	0	1,520	172	6	167	20	0	15	99	318	2,317
7. Materials and Supplies	21,208	0	21,208	115	174	964	42	309	2,518	59	1,434	26,823
8. Communications	1,894	0	1,894	197	60	78	0	96	51	193	0	2,569
9. Professional Fees	2,118	0	2,118	39	13	185	166	1,667	24	126	520	4,858
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	13,041	13,041
11. Travel	8,387	0	8,387	382	147	885	71	454	81	159	144	10,710
12. Utilities	1,807	0	1,807	0	0	0	0	0	12,740	0	6,536	21,083
13. Renovations and Alterations	683	0	683	0	0	0	0	0	2,617	0	972	4,272
14. Externally Contracted Services	7,302	0	7,302	320	21	2,127	261	322	677	267	1,261	12,558
15. Scholarships, Bursaries, etc.	2,569	0	2,569	0	0	16,857	0	0	0	0	0	19,426
16. Debt Repayments	0	0	0	0	0	0	0	0	2,035	0	1,432	3,467
17. Interest	0	0	0	0	0	0	0	0	6,409	0	4,277	10,686
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	50,702	0	0	50,702
19. Other Operational Expenditures	8,294	0	8,294	508	531	451	59	871	196	3	2,302	13,215
20. Internal Cost Allocations	9,451	0	9,451	(1,652)	(1,968)	(33)	(330)	(2,219)	(6,751)	0	3,502	0
21. External Cost Recoveries	(2,338)	0	(2,338)	(522)	(449)	(2,417)	(971)	(717)	(17)	(131)	0	(7,562)
Total	299,217	0	299,217	9,977	10,520	29,579	8,616	7,330	94,741	4,282	53,586	517,848

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - OPERATING

(in thousands of dollars)

University of Guelph

Object of Expense	Functional Area		Instruction and Research				Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
			All Excl. Medicine	Medicine	Sub-total	Academic Support							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
1. Salaries and Wages:													
(i) Academic Ranks - Full Time	63,681	0	63,681	0	0	0	0	0	0	0	0	0	63,681
(ii) Academic Ranks -Part Time	7,166	0	7,166	0	0	0	0	0	0	0	0	0	7,166
(iii) Other Instruction & Research -Full Time	107	0	107	0	0	0	0	0	0	0	0	0	107
(iv) Other Instruction & Research -Part Time	9,343	0	9,343	0	0	0	0	0	0	0	0	0	9,343
(v) Other Salaries & Wages - Full Time	21,765	0	21,765	7,487	4,269	6,002	4,778	4,541	14,796	2,586			66,224
(vi) Other Salaries & Wages - Part Time	4,742	0	4,742	667	350	2,151	349	427	336	199			9,221
Total Salaries and Wages	106,804	0	106,804	8,154	4,619	8,153	5,127	4,968	15,132	2,785			155,742
2. Employee Benefits	18,470	0	18,470	1,725	1,109	1,573	1,196	1,231	3,551	598			29,453
Total Salaries and Benefits	125,274	0	125,274	9,879	5,728	9,726	6,323	6,199	18,683	3,383			185,195
3. Library Acquisitions	0	0	0	0	5,462	0	0	0	0	0			5,462
4. Equipment and Furniture Purchases	2,949	0	2,949	429	223	473	1,292	214	1,086	111			6,777
5. Equipment Rental and Maintenance	877	0	877	110	350	116	1,683	134	676	13			3,959
6. Printing and Duplicating	393	0	393	172	6	167	20	0	15	99			872
7. Materials and Supplies	4,801	0	4,801	115	174	964	42	309	2,518	59			8,982
8. Communications	349	0	349	197	60	78	0	96	51	193			1,024
9. Professional Fees	557	0	557	39	13	185	166	1,667	24	126			2,777
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0			0
11. Travel	2,288	0	2,288	382	147	885	71	454	81	159			4,467
12. Utilities	0	0	0	0	0	0	0	0	12,740	0			12,740
13. Renovations and Alterations	0	0	0	0	0	0	0	0	0	0			0
14. Externally Contracted Services	1,186	0	1,186	320	21	2,127	261	322	677	267			5,181
15. Scholarships, Bursaries, etc.	0	0	0	0	0	8,751	0	0	0	0			8,751
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0			0
17. Interest	0	0	0	0	0	0	0	0	0	0			0
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0			0
19. Other Operational Expenditures	607	0	607	508	531	451	59	871	132	3			3,162
20. Internal Cost Allocations	(506)	0	(506)	(1,652)	(1,968)	(33)	(330)	(2,219)	(4,619)	0			(11,327)
21. External Cost Recoveries	(764)	0	(764)	(522)	(449)	(2,417)	(971)	(717)	(17)	(131)			(5,988)
Total	138,011	0	138,011	9,977	10,298	21,473	8,616	7,330	32,047	4,282			232,034

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - TRUST
(in thousands of dollars)

University of Guelph

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
	(i) Academic Ranks	256	0	256	0	0	0	0	0	0	0	256
	(ii) Other Instruction & Research	331	0	331	0	0	0	0	0	0	0	331
	(iii) Other Salaries & Wages	10,411	0	10,411	0	0	0	0	0	0	0	10,411
	Total Salaries and Wages	10,998	0	10,998	0	0	0	0	0	0	0	10,998
2.	Employee Benefits	2,641	0	2,641	0	0	0	0	0	0	0	2,641
	Total Salaries and Benefits	13,639	0	13,639	0	0	0	0	0	0	0	13,639
3.	Library Acquisitions	0	0	0	0	222	0	0	0	0	0	222
4.	Equipment and Furniture Purchases	2,480	0	2,480	0	0	0	0	0	0	0	2,480
5.	Equipment Rental and Maintenance	676	0	676	0	0	0	0	0	0	0	676
6.	Printing and Duplicating	129	0	129	0	0	0	0	0	0	0	129
7.	Materials and Supplies	3,927	0	3,927	0	0	0	0	0	0	0	3,927
8.	Communications	437	0	437	0	0	0	0	0	0	0	437
9.	Professional Fees	497	0	497	0	0	0	0	0	0	0	497
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	525	0	525	0	0	0	0	0	0	0	525
12.	Utilities	0	0	0	0	0	0	0	0	0	0	0
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
14.	Externally Contracted Services	1,375	0	1,375	0	0	0	0	0	0	0	1,375
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	8,106	0	0	0	0	8,106
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	1,055	0	1,055	0	0	0	0	0	0	0	1,055
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	(692)	0	(692)	0	0	0	0	0	0	0	(692)
	Total	24,048	0	24,048	0	222	8,106	0	0	0	0	32,376

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

University of Guelph

	Operating						Ancillary Enterprises				Total
	(1) Repairs, Renovations, & Replace- ments	(2) Purchase Order Commit- ments	(3) Budget Appro- priations	(4) Self Insur- ance	(5) Unex- pended Pension Contri- butions	(6) Other	(7) Total	(8) Repairs, Renovations, & Replace- ments	(9) Purchase Order Commit- ments	(10) Other	(11) Total
1. Appropriation Reversals for the Year	0	0	0	0	0	0	0	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	0	0	0	0	0	0	0	0	0	0	0
3. Other	0	0	2,860	0	(1,064)	0	1,796	233	0	0	233
4. Net Variation in Appropriations for the Year	0	0	2,860	0	(1,064)	0	1,796	233	0	0	233
5. Balance - Beginning of Year	0	0	12,463	550	1,064	6,000	20,077	2,804	0	0	2,804
6. Balance -End of Year	0	0	15,323	550	0	6,000	21,873	3,037	0	0	3,037

LAKEHEAD



TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(in thousands of dollars)

Lakehead University

	General Expendable Funds					Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital			
	Unappropriated (1)	Appropriated (2)	Unappropriated (3)	Appropriated (4)						
1. Total Revenue	78,853	0	13,384	0	18,431	1,634	21,805	134,107	2,764	
2. Total Expense	74,558	0	13,817	0	17,437	970	1,624	108,406	0	
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0	
4. Net Revenue (Expense)	4,295	0	(433)	0	994	664	20,181	25,701	2,764	
5. Interfund Transfers	(403)	0	(275)	0	6,926	282	(6,528)	2	(2)	
6. Net Variation in Appropriations	270	(270)	69	(69)	0	0	0	0	0	
7. Net Increase (Decrease) for the Year per COFO-UO Report	4,162	(270)	(639)	(69)	7,920	946	13,653	25,703	2,762	
8. Net Reconciling Items	18	0	0	0	(8,022)	(136)	(12,206)	(20,346)	(69)	
9. Balance - Beginning of the Year per prior year's COFO Report	(11,333)	5,412	(2,542)	783	404	1,024	2,896	(3,356)	12,760	
10. Balance - End of the Year per Financial Statements	(7,153)	5,142	(3,181)	714	302	1,834	4,343	2,001	15,453	
Distribution of Balance - End of the Year										
11. Unrestricted	(7,153)	0	(3,181)	0	0	0	0	(10,334)	0	
12. Internally Restricted	0	5,142	0	714	302	1,834	491	8,483	0	
13. Investment in Capital Assets	0	0	0	0	0	0	3,852	3,852	0	
14. Externally Restricted	0	0	0	0	0	0	0	0	15,453	
Total	(7,153)	5,142	(3,181)	714	302	1,834	4,343	2,001	15,453	

Endowment funds at end of year are reported at market value.

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE

(in thousands of dollars)

Lakehead University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	27,761	0	27,761	0	0	0	0	0	0	27,761	0
(ii) Non-Formula Grants	13,211	65	13,276	51	141	0	141	35	7,096	20,599	1,380
(iii) Other MTCU Grants and Contracts	0	0	0	0	177	0	177	414	0	591	658
b) Other Ontario Government Grants and Contracts	518	132	650	0	4,662	0	4,662	0	0	5,312	0
Total Ontario Grants and Contracts											
	41,490	197	41,687	51	4,980	0	4,980	449	7,096	54,263	2,038
c) Federal	0	58	58	0	9,428	0	9,428	22	0	9,508	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	31,172	273	31,445	0	0	0	0	0	0	31,445	0
b) Miscellaneous Fees	2,290	0	2,290	0	0	0	0	0	0	2,290	0
3. Borrowings											
	0	0	0	0	0	0	0	0	14,595	14,595	0
4. Donations and Non-Government Grants and Contracts											
	1,607	25	1,632	0	3,694	0	3,694	173	76	5,575	555
5. Sales of Services and Products											
	0	0	0	13,061	0	0	0	0	0	13,061	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	798	0	798	171
b) Other Investment Income	352	0	352	272	0	0	0	137	38	799	0
7. Miscellaneous	839	550	1,389	0	329	0	329	55	0	1,773	0
Total	77,750	1,103	78,853	13,384	18,431	0	18,431	1,634	21,805	134,107	2,764

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

Lakehead University

Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	40,866	0	40,866	3,288	3,570	7,056	1,904	6,645	8,999	979	0	73,307
Other (Non-Credit)	1,251	0	1,251	0	0	0	0	0	0	0	0	1,251
Ancillary	0	0	0	0	0	0	0	0	0	0	13,817	13,817
Sponsored Research	17,437	0	17,437	0	0	0	0	0	0	0	0	17,437
Trust	0	0	0	65	0	905	0	0	0	0	0	970
Capital	0	0	0	0	0	0	0	0	1,624	0	0	1,624
Total	59,554	0	59,554	3,353	3,570	7,961	1,904	6,645	10,623	979	13,817	108,406

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

Lakehead University

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non- Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
						Entities Consolidated	Entities Not Consolidated	Subtotal			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
1. Salaries and Wages:											
(i) Academic Ranks		26,058	12	26,070	0	568	0	568	0	26,638	
(ii) Other Instruction & Research		4,115	86	4,201	0	3,088	0	3,088	0	7,289	
(iii) Other Salaries & Wages		15,309	577	15,886	2,025	757	0	757	34	18,702	
Total Salaries and Wages		45,482	675	46,157	2,025	4,413	0	4,413	34	52,629	
2. Employee Benefits		8,071	82	8,153	193	411	0	411	0	8,757	
Total Salaries and Benefits		53,553	757	54,310	2,218	4,824	0	4,824	34	61,386	
3. Library Acquisitions		1,526	2	1,528	0	120	0	120	0	1,648	
4. Equipment and Furniture Purchases		1,791	94	1,885	49	7,249	0	7,249	0	9,183	
5. Equipment Rental and Maintenance		1,015	58	1,073	4	313	0	313	0	1,390	
6. Printing and Duplicating		432	28	460	30	52	0	52	0	542	
7. Materials and Supplies		1,919	161	2,080	369	1,249	0	1,249	20	3,718	
8. Communications		479	7	486	65	44	0	44	0	595	
9. Professional Fees		335	0	335	1	616	0	616	0	952	
10. Costs of Goods Sold		0	0	0	5,713	0	0	0	0	5,713	
11. Travel		1,459	43	1,502	9	1,188	0	1,188	11	2,710	
12. Utilities		3,042	1	3,043	1,258	15	0	15	0	4,316	
13. Renovations and Alterations		0	0	0	800	210	0	210	0	2,634	
14. Externally Contracted Services		80	0	80	372	0	0	0	1,624	452	
15. Scholarships, Bursaries, etc.		4,013	41	4,054	0	1,239	0	1,239	905	6,198	
16. Debt Repayments		953	0	953	1,301	0	0	0	0	2,254	
17. Interest		1,057	0	1,057	1,471	0	0	0	0	2,528	
18. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	
19. Other Operational Expenditures		2,709	340	3,049	334	61	0	61	0	3,444	
20. Internal Cost Allocations		(80)	0	(80)	(177)	257	0	257	0	0	
21. External Cost Recoveries		(976)	(281)	(1,257)	0	0	0	0	0	(1,257)	
Total		73,307	1,251	74,558	13,817	17,437	0	17,437	970	108,406	

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

Lakehead University

Object of Expense	Functional Area	Instruction and Research				Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total	Academic Support									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
1. Salaries and Wages:													
(i) Academic Ranks	26,638	0	26,638	0	0	0	0	0	0	0	0	0	26,638
(ii) Other Instruction & Research	7,289	0	7,289	0	0	0	0	0	0	0	0	0	7,289
(iii) Other Salaries & Wages	3,992	0	3,992	1,608	1,629	1,983	940	2,267	3,574	684	2,025	0	18,702
Total Salaries and Wages	37,919	0	37,919	1,608	1,629	1,983	940	2,267	3,574	684	2,025	0	52,629
2. Employee Benefits	5,862	0	5,862	381	340	387	181	445	846	122	193	0	8,757
Total Salaries and Benefits	43,781	0	43,781	1,989	1,969	2,370	1,121	2,712	4,420	806	2,218	0	61,386
3. Library Acquisitions	122	0	122	0	1,526	0	0	0	0	0	0	0	1,648
4. Equipment and Furniture Purchases	8,280	0	8,280	47	6	28	278	37	449	9	49	0	9,183
5. Equipment Rental and Maintenance	529	0	529	15	59	22	334	66	337	24	4	0	1,390
6. Printing and Duplicating	341	0	341	65	7	33	2	47	13	4	30	0	542
7. Materials and Supplies	2,072	0	2,072	225	1	315	100	217	370	49	369	0	3,718
8. Communications	163	0	163	120	12	17	6	24	173	15	65	0	595
9. Professional Fees	616	0	616	0	0	0	0	335	0	0	1	0	952
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0	0	0
11. Travel	1,861	0	1,861	299	15	387	35	76	11	17	9	0	5,713
12. Utilities	16	0	16	0	0	0	0	0	0	0	0	0	2,710
13. Renovations and Alterations	210	0	210	0	0	0	0	0	3,042	0	1,258	0	4,316
14. Externally Contracted Services	0	0	0	0	0	0	0	0	1,624	0	800	0	2,634
15. Scholarships, Bursaries, etc.	1,280	0	1,280	0	0	4,918	0	0	80	0	372	0	452
16. Debt Repayments	0	0	0	0	0	0	0	953	0	0	0	0	6,198
17. Interest	0	0	0	0	0	95	0	962	0	0	1,471	0	2,254
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0	0	2,528
19. Other Operational Expenditures	703	0	703	629	4	131	62	1,280	246	55	334	0	3,444
20. Internal Cost Allocations	111	0	111	0	(29)	0	(21)	(37)	153	0	(177)	0	0
21. External Cost Recoveries	(531)	0	(531)	(36)	0	(355)	(13)	(27)	(295)	0	0	0	(1,257)
Total	59,554	0	59,554	3,353	3,570	7,961	1,904	6,645	10,623	979	13,817	0	108,406

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - OPERATING

(in thousands of dollars)

Lakehead University

Object of Expense	Functional Area		Instruction and Research			Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
			All Excl. Medicine	Medicine	Sub-total							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Salaries and Wages:												
(i) Academic Ranks - Full Time	23,236	0	23,236	0	0	0	0	0	0	0	0	23,236
(ii) Academic Ranks -Part Time	2,822	0	2,822	0	0	0	0	0	0	0	0	2,822
(iii) Other Instruction & Research -Full Time	1,667	0	1,667	0	0	0	0	0	0	0	0	1,667
(iv) Other Instruction & Research -Part Time	2,448	0	2,448	0	0	0	0	0	0	0	0	2,448
(v) Other Salaries & Wages - Full Time	1,817	0	1,817	1,367	1,536	1,404	809	2,046	2,851	611	0	12,441
(vi) Other Salaries & Wages - Part Time	841	0	841	207	93	579	131	221	723	73	0	2,868
Total Salaries and Wages	32,831	0	32,831	1,574	1,629	1,983	940	2,267	3,574	684	0	45,482
2. Employee Benefits	5,369	0	5,369	381	340	387	181	445	846	122	0	8,071
Total Salaries and Benefits	38,200	0	38,200	1,955	1,969	2,370	1,121	2,712	4,420	806	0	53,553
3. Library Acquisitions	0	0	0	0	1,526	0	0	0	0	0	0	1,526
4. Equipment and Furniture Purchases	937	0	937	47	6	28	278	37	449	9	0	1,791
5. Equipment Rental and Maintenance	158	0	158	15	59	22	334	66	337	24	0	1,015
6. Printing and Duplicating	261	0	261	65	7	33	2	47	13	4	0	432
7. Materials and Supplies	662	0	662	205	1	315	100	217	370	49	0	1,919
8. Communications	112	0	112	120	12	17	6	24	173	15	0	479
9. Professional Fees	0	0	0	0	0	0	0	335	0	0	0	335
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0	0
11. Travel	630	0	630	288	15	387	35	76	11	17	0	1,459
12. Utilities	0	0	0	0	0	0	0	0	3,042	0	0	3,042
13. Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0	0
14. Externally Contracted Services	0	0	0	0	0	0	0	0	80	0	0	80
15. Scholarships, Bursaries, etc.	0	0	0	0	0	4,013	0	0	0	0	0	4,013
16. Debt Repayments	0	0	0	0	0	0	0	953	0	0	0	953
17. Interest	0	0	0	0	0	95	0	962	0	0	0	1,057
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	302	0	302	629	4	131	62	1,280	246	55	0	2,709
20. Internal Cost Allocations	(146)	0	(146)	0	(29)	0	(21)	(37)	153	0	0	(80)
21. External Cost Recoveries	(250)	0	(250)	(36)	0	(355)	(13)	(27)	(295)	0	0	(976)
Total	40,866	0	40,866	3,288	3,570	7,056	1,904	6,645	8,999	979	0	73,307

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - TRUST

(in thousands of dollars)

Lakehead University

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:												
(i) Academic Ranks		0	0	0	0	0	0	0	0	0	0	0
(ii) Other Instruction & Research		0	0	0	0	0	0	0	0	0	0	0
(iii) Other Salaries & Wages		0	0	0	34	0	0	0	0	0	0	34
Total Salaries and Wages		0	0	0	34	0	0	0	0	0	0	34
2. Employee Benefits		0	0	0	0	0	0	0	0	0	0	0
Total Salaries and Benefits		0	0	0	34	0	0	0	0	0	0	34
3. Library Acquisitions		0	0	0	0	0	0	0	0	0	0	0
4. Equipment and Furniture Purchases		0	0	0	0	0	0	0	0	0	0	0
5. Equipment Rental and Maintenance		0	0	0	0	0	0	0	0	0	0	0
6. Printing and Duplicating		0	0	0	0	0	0	0	0	0	0	0
7. Materials and Supplies		0	0	0	20	0	0	0	0	0	0	20
8. Communications		0	0	0	0	0	0	0	0	0	0	0
9. Professional Fees		0	0	0	0	0	0	0	0	0	0	0
10. Costs of Goods Sold		0	0	0	0	0	0	0	0	0	0	0
11. Travel		0	0	0	11	0	0	0	0	0	0	11
12. Utilities		0	0	0	0	0	0	0	0	0	0	0
13. Renovations and Alterations		0	0	0	0	0	0	0	0	0	0	0
14. Externally Contracted Services		0	0	0	0	0	0	0	0	0	0	0
15. Scholarships, Bursaries, etc.		0	0	0	0	0	905	0	0	0	0	905
16. Debt Repayments		0	0	0	0	0	0	0	0	0	0	0
17. Interest		0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures		0	0	0	0	0	0	0	0	0	0	0
20. Internal Cost Allocations		0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries		0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	65	0	905	0	0	0	0	970

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

Lakehead University

	Operating						Ancillary Enterprises					
	Repairs, Renovations, & Replace-ments		Purchase Order Commit-ments	Budget Appro-priations	Self Insur-ance	Unex-pended Pension Contri-butions	Other	Total	Repairs, Renovations, & Replace-ments	Purchase Order Commit-ments	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Appropriation Reversals for the Year	37	0	3,713	0	0	96	3,846	0	0	(69)	(69)	
2. Deduct: Expenses Included in this Year's Operations	39	0	3,844	0	0	233	4,116	0	0	0	0	
3. Other	0	0	0	0	0	0	0	0	0	0	0	
4. Net Variation in Appropriations for the Year	(2)	0	(131)	0	0	(137)	(270)	0	0	(69)	(69)	
5. Balance - Beginning of Year	1,085	0	3,844	250	0	233	5,412	0	0	783	783	
6. Balance -End of Year	1,083	0	3,713	250	0	96	5,142	0	0	714	714	

LAURENTIAN

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(in thousands of dollars)

Laurentian University

	General Expendable Funds					Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital			
	Unappropriated (1)	Appropriated (2)	Unappropriated (3)	Appropriated (4)						
1. Total Revenue	85,304	0	8,281	0	16,475	4,116	8,413	122,589	2,419	
2. Total Expense	79,903	0	8,570	0	16,031	5,851	10,124	120,479	0	
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0	
4. Net Revenue (Expense)	5,401	0	(289)	0	444	(1,735)	(1,711)	2,110	2,419	
5. Interfund Transfers	(2,724)	0	0	0	212	860	1,652	0	0	
6. Net Variation in Appropriations	(2,014)	2,014	0	0	0	0	0	0	0	
7. Net Increase (Decrease) for the Year per COFO-UO Report	663	2,014	(289)	0	656	(875)	(59)	2,110	2,419	
8. Net Reconciling Items	(29)	0	29	0	(827)	1,359	1,043	1,575	0	
9. Balance - Beginning of the Year per prior year's COFO Report	(2,334)	4,365	(379)	416	2,643	1,789	21,567	28,067	12,614	
10. Balance - End of the Year per Financial Statements	(1,700)	6,379	(639)	416	2,472	2,273	22,551	31,752	15,033	
Distribution of Balance - End of the Year										
11. Unrestricted	(1,700)	0	0	0	0	0	0	(1,700)	0	
12. Internally Restricted	0	6,379	(639)	416	2,472	2,273	1,646	12,547	0	
13. Investment in Capital Assets	0	0	0	0	0	0	20,905	20,905	0	
14. Externally Restricted	0	0	0	0	0	0	0	0	15,033	
Total	(1,700)	6,379	(639)	416	2,472	2,273	22,551	31,752	15,033	

Endowment funds at end of year are reported at book value.

TABLE 2

**FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005**

REVENUE
(in thousands of dollars)

Laurentian University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	30,890	0	30,890	0	0	0	0	0	0	30,890	0
(ii) Non-Formula Grants	18,253	0	18,253	0	254	0	254	0	443	18,950	0
(iii) Other MTCU Grants and Contracts	2,141	0	2,141	0	0	0	0	679	6,405	9,225	1,623
b) Other Ontario Government Grants and Contracts	1,177	0	1,177	0	1,842	0	1,842	(859)	1,505	3,665	0
Total Ontario Grants and Contracts	52,461	0	52,461	0	2,096	0	2,096	(180)	8,353	62,730	1,623
2. Fees											
a) Tuition Fees	26,134	1,013	27,147	0	0	0	0	0	0	27,147	0
b) Miscellaneous Fees	2,070	0	2,070	2,507	0	0	0	0	0	4,577	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts											
a) Endowment	1,544	0	1,544	0	7,103	0	7,103	1,377	12	10,036	792
b) Other Investment Income	0	0	0	5,774	0	0	0	0	0	5,774	0
5. Sales of Services and Products											
6. Investment Income											
a) Endowment	1,231	0	1,231	0	100	0	100	169	0	1,500	4
b) Other Investment Income	0	0	0	0	0	0	0	0	0	0	0
7. Miscellaneous	847	0	847	0	281	0	281	1,519	0	2,647	0
Total	84,291	1,013	85,304	8,281	16,475	0	16,475	4,116	8,413	122,589	2,419

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

Laurentian University

Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Comm.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Exd. Medicine (1)	Medicine (2)	Sub-total (3)									
Operating	46,393	0	46,393	5,047	3,887	9,307	1,941	4,413	6,442	1,489	0	78,919
Other (Non-Credit)	984	0	984	0	0	0	0	0	0	0	0	984
Ancillary	0	0	0	0	0	0	0	0	0	0	8,570	8,570
Sponsored Research	16,031	0	16,031	0	0	0	0	0	0	0	0	16,031
Trust	4,371	0	4,371	0	106	1,374	0	0	0	0	0	5,851
Capital	0	0	0	0	0	0	0	0	10,124	0	0	10,124
Total	67,779	0	67,779	5,047	3,993	10,681	1,941	4,413	16,566	1,489	8,570	120,479

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

Laurentian University

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds						Total
		Operating	Other (Non- Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital		
						Entities Consolidated	Entities Not Consolidated	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			
1. Salaries and Wages:												
(i) Academic Ranks		31,336	0	31,336	0	508	0	508	0	0	31,844	
(ii) Other Instruction & Research		438	0	438	0	10	0	10	472	0	920	
(iii) Other Salaries & Wages		20,185	847	21,032	1,516	5,290	0	5,290	1,101	0	28,939	
Total Salaries and Wages		51,959	847	52,806	1,516	5,808	0	5,808	1,573	0	61,703	
2. Employee Benefits		10,230	79	10,309	270	811	0	811	222	0	11,612	
Total Salaries and Benefits		62,189	926	63,115	1,786	6,619	0	6,619	1,795	0	73,315	
3. Library Acquisitions		1,606	0	1,606	0	10	0	10	106	0	1,722	
4. Equipment and Furniture Purchases		2,045	0	2,045	323	3,932	0	3,932	498	0	6,798	
5. Equipment Rental and Maintenance		1,030	2	1,032	319	7	0	7	606	0	1,964	
6. Printing and Duplicating		885	17	902	2	20	0	20	32	0	956	
7. Materials and Supplies		1,627	12	1,639	544	1,052	0	1,052	234	0	3,469	
8. Communications		489	4	493	25	46	0	46	2	0	566	
9. Professional Fees		448	0	448	33	525	0	525	66	0	1,072	
10. Costs of Goods Sold		0	0	0	3,008	0	0	0	0	0	3,008	
11. Travel		1,608	6	1,614	7	899	0	899	312	0	2,832	
12. Utilities		2,323	0	2,323	318	34	0	34	0	0	2,675	
13. Renovations and Alterations		115	0	115	747	105	0	105	0	0	967	
14. Externally Contracted Services		1,195	0	1,195	587	2	0	2	0	0	1,784	
15. Scholarships, Bursaries, etc.		5,772	0	5,772	0	168	0	168	1,374	0	7,314	
16. Debt Repayments		0	0	0	99	0	0	0	0	0	99	
17. Interest		0	0	0	237	0	0	0	0	0	237	
18. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0	
19. Other Operational Expenditures		1,355	17	1,372	128	593	0	593	826	10,124	10,124	
20. Internal Cost Allocations		(2,426)	0	(2,426)	407	2,019	0	2,019	0	0	2,919	
21. External Cost Recoveries		(1,342)	0	(1,342)	0	0	0	0	0	0	0	
Total		78,919	984	79,903	8,570	16,031	0	16,031	5,851	10,124	120,479	

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

Laurentian University

Object of Expense	Functional Area	Instruction and Research				Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total	Academic Support								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	Salaries and Wages:												
	(i) Academic Ranks	31,844	0	31,844	0	0	0	0	0	0	0	0	31,844
	(ii) Other Instruction & Research	920	0	920	0	0	0	0	0	0	0	0	920
	(iii) Other Salaries & Wages	12,815	0	12,815	3,598	1,807	2,675	1,048	2,988	1,617	875	1,516	28,939
	Total Salaries and Wages	45,579	0	45,579	3,598	1,807	2,675	1,048	2,988	1,617	875	1,516	61,703
2.	Employee Benefits	8,481	0	8,481	604	397	457	222	594	409	178	270	11,612
	Total Salaries and Benefits	54,060	0	54,060	4,202	2,204	3,132	1,270	3,582	2,026	1,053	1,786	73,315
3.	Library Acquisitions	10	0	10	0	1,712	0	0	0	0	0	0	1,722
4.	Equipment and Furniture Purchases	5,723	0	5,723	249	78	94	180	28	95	28	323	6,798
5.	Equipment Rental and Maintenance	632	0	632	0	7	10	365	283	348	0	319	1,964
6.	Printing and Duplicating	539	0	539	200	5	24	21	113	0	52	2	956
7.	Materials and Supplies	2,210	0	2,210	114	108	272	21	106	25	69	544	3,469
8.	Communications	367	0	367	70	3	21	7	35	0	38	25	566
9.	Professional Fees	597	0	597	4	0	0	0	337	85	16	33	1,072
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	3,008	3,008
11.	Travel	2,021	0	2,021	156	10	439	49	87	18	45	7	2,832
12.	Utilities	34	0	34	0	0	0	0	0	2,323	0	318	2,675
13.	Renovations and Alterations	105	0	105	0	0	0	0	0	115	0	747	967
14.	Externally Contracted Services	2	0	2	0	1	0	0	0	1,149	45	587	1,764
15.	Scholarships, Bursaries, etc.	168	0	168	0	0	7,146	0	0	0	0	0	7,314
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	99	99
17.	Interest	0	0	0	0	0	0	0	0	0	0	237	237
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	10,124	0	0	10,124
19.	Other Operational Expenditures	1,898	0	1,898	57	6	29	28	368	258	147	128	2,919
20.	Internal Cost Allocations	0	0	0	0	0	0	0	(407)	0	0	407	0
21.	External Cost Recoveries	(587)	0	(587)	(5)	(141)	(486)	0	(119)	0	(4)	0	(1,342)
	Total	67,779	0	67,779	5,047	3,993	10,681	1,941	4,413	16,566	1,489	8,570	120,479

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - OPERATING

(in thousands of dollars)

Laurentian University

Object of Expense	Functional Area		Instruction and Research		Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine	Sub-total	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:												
(i) Academic Ranks - Full Time	28,717	0	28,717	0	0	0	0	0	0	0	0	28,717
(ii) Academic Ranks - Part Time	2,619	0	2,619	0	0	0	0	0	0	0	0	2,619
(iii) Other Instruction & Research - Full Time	0	0	0	0	0	0	0	0	0	0	0	0
(iv) Other Instruction & Research - Part Time	438	0	438	0	0	0	0	0	0	0	0	438
(v) Other Salaries & Wages - Full Time	4,307	0	4,307	2,227	1,702	1,689	903	2,488	1,491	730	15,537	15,537
(vi) Other Salaries & Wages - Part Time	1,270	0	1,270	1,371	105	986	145	500	126	145	4,648	4,648
Total Salaries and Wages	37,351	0	37,351	3,598	1,807	2,675	1,048	2,988	1,617	875	51,959	51,959
2. Employee Benefits	7,369	0	7,369	604	397	457	222	594	409	178	10,230	10,230
Total Salaries and Benefits	44,720	0	44,720	4,202	2,204	3,132	1,270	3,582	2,026	1,053	62,189	62,189
3. Library Acquisitions	0	0	0	0	1,606	0	0	0	0	0	0	1,606
4. Equipment and Furniture Purchases	1,293	0	1,293	249	78	94	180	28	95	28	2,045	2,045
5. Equipment Rental and Maintenance	17	0	17	0	7	10	365	283	348	0	1,030	1,030
6. Printing and Duplicating	470	0	470	200	5	24	21	113	0	52	885	885
7. Materials and Supplies	912	0	912	114	108	272	21	106	25	69	1,627	1,627
8. Communications	315	0	315	70	3	21	7	35	0	38	489	489
9. Professional Fees	6	0	6	4	0	0	0	337	85	16	448	448
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0	0
11. Travel	804	0	804	156	10	439	49	87	18	45	1,608	1,608
12. Utilities	0	0	0	0	0	0	0	0	2,323	0	2,323	2,323
13. Renovations and Alterations	0	0	0	0	0	0	0	0	115	0	115	115
14. Externally Contracted Services	0	0	0	0	1	0	0	0	1,149	45	1,195	1,195
15. Scholarships, Bursaries, etc.	0	0	0	0	0	5,772	0	0	0	0	5,772	5,772
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	462	0	462	57	6	29	28	368	258	147	1,355	1,355
20. Internal Cost Allocations	(2,019)	0	(2,019)	0	0	0	0	(407)	0	0	(2,426)	(2,426)
21. External Cost Recoveries	(587)	0	(587)	(5)	(141)	(486)	0	(119)	0	(4)	(1,342)	(1,342)
Total	46,393	0	46,393	5,047	3,887	9,307	1,941	4,413	6,442	1,489	78,919	78,919

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - TRUST

(in thousands of dollars)

Laurentian University

Object of Expense	Functional Area	Instruction and Research					Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total						
		(2)			(3)	(4)									(5)	(6)	(7)	(8)	(9)	(10)
		All Excl. Medicine	Medicine	Sub-total	(1)	(2)									(3)	(4)	(5)	(6)	(7)	(8)
1.	Salaries and Wages:																			
	(i) Academic Ranks	0	0	0	0	0	0	0	0	0	0	0	0	0						
	(ii) Other Instruction & Research	472	0	472	0	0	0	0	0	0	0	0	0	472						
	(iii) Other Salaries & Wages	1,101	0	1,101	0	0	0	0	0	0	0	0	0	1,101						
	Total Salaries and Wages	1,573	0	1,573	0	0	0	0	0	0	0	0	0	1,573						
2.	Employee Benefits	222	0	222	0	0	0	0	0	0	0	0	0	222						
	Total Salaries and Benefits	1,795	0	1,795	0	0	0	0	0	0	0	0	0	1,795						
3.	Library Acquisitions	0	0	0	0	106	0	0	0	0	0	0	0	106						
4.	Equipment and Furniture Purchases	498	0	498	0	0	0	0	0	0	0	0	0	498						
5.	Equipment Rental and Maintenance	606	0	606	0	0	0	0	0	0	0	0	0	606						
6.	Printing and Duplicating	32	0	32	0	0	0	0	0	0	0	0	0	32						
7.	Materials and Supplies	234	0	234	0	0	0	0	0	0	0	0	0	234						
8.	Communications	2	0	2	0	0	0	0	0	0	0	0	0	2						
9.	Professional Fees	66	0	66	0	0	0	0	0	0	0	0	0	66						
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0	0	0						
11.	Travel	312	0	312	0	0	0	0	0	0	0	0	0	312						
12.	Utilities	0	0	0	0	0	0	0	0	0	0	0	0	0						
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0	0	0						
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0	0	0						
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	0	1,374	0	0	0	0	0	1,374						
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0						
17.	Interest	0	0	0	0	0	0	0	0	0	0	0	0	0						
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0	0	0						
19.	Other Operational Expenditures	826	0	826	0	0	0	0	0	0	0	0	0	826						
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0	0	0						
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0	0	0						
	Total	4,371	0	4,371	0	106	1,374	0	0	0	0	0	0	5,851						

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

Laurentian University

	Operating						Ancillary Enterprises				Total	
	Repairs, Renovations, & Replace-ments		Purchase Order Commit-ments	Budget Appro-priations	Self Insur-ance	Unex-pended Pension Contri-butions	Other	Total	Repairs, Renovations, & Replace-ments	Purchase Order Commit-ments		Other
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		(11)
1. Appropriation Reversals for the Year	0	486	3,427	0	0	(467)	3,446	0	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	0	383	2,012	0	0	(963)	1,432	0	0	0	0	0
3. Other	0	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	103	1,415	0	0	496	2,014	0	0	0	0	0
5. Balance - Beginning of Year	0	383	2,012	250	0	1,720	4,365	416	0	0	0	416
6. Balance -End of Year	0	486	3,427	250	0	2,216	6,379	416	0	0	0	416

ALGOMA

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(In thousands of dollars)

Algoma University College

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated (1)	Appropriated (2)	Unappropriated (3)	Appropriated (4)					
1. Total Revenue	10,951	0	1,454	0	0	0	1,800	14,205	0
2. Total Expense	9,798	0	1,657	0	0	0	6,370	17,825	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	1,153	0	(203)	0	0	0	(4,570)	(3,620)	0
5. Interfund Transfers	0	0	0	0	0	0	0	0	0
6. Net Variation in Appropriations	(190)	190	0	0	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	963	190	(203)	0	0	0	(4,570)	(3,620)	0
8. Net Reconciling Items	(902)	0	0	0	0	0	5,278	4,376	0
9. Balance - Beginning of the Year per prior year's COFO Report	(1,194)	0	104	0	0	0	1,230	140	0
10. Balance - End of the Year per Financial Statements	(1,133)	190	(99)	0	0	0	1,938	896	0
Distribution of Balance - End of the Year									
11. Unrestricted	(1,133)	0	(99)	0	0	0	0	(1,232)	0
12. Internally Restricted	0	190	0	0	0	0	0	190	0
13. Investment in Capital Assets	0	0	0	0	0	0	1,938	1,938	0
14. Externally Restricted	0	0	0	0	0	0	0	0	0
Total	(1,133)	190	(99)	0	0	0	1,938	896	0

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE

(In thousands of dollars)

Algoma University College

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust			
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	3,455	0	3,455	0	0	0	0	0	0	3,455	0
(ii) Non-Formula Grants	3,304	0	3,304	0	0	0	0	0	800	4,104	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	0	0	0	0
b) Other Ontario Government Grants and Contracts	0	0	0	0	0	0	0	0	0	0	0
Total Ontario Grants and Contracts											
	6,759	0	6,759	0	0	0	0	0	800	7,559	0
c) Federal											
d) Municipal	0	145	145	0	0	0	0	0	0	145	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	3,624	0	3,624	0	0	0	0	0	0	3,624	0
b) Miscellaneous Fees	61	220	281	181	0	0	0	0	0	462	0
3. Borrowings											
	0	0	0	0	0	0	0	0	1,000	1,000	0
4. Donations and Non-Government Grants and Contracts											
	0	8	8	0	0	0	0	0	0	8	0
5. Sales of Services and Products											
	0	0	0	1,273	0	0	0	0	0	1,273	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	0
b) Other Investment Income	8	0	8	0	0	0	0	0	0	8	0
7. Miscellaneous											
	50	56	106	0	0	0	0	0	0	106	0
Total	10,522	429	10,951	1,454	0	0	0	0	1,800	14,205	0

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

Algoma University College

Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Exd. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	4,353	0	4,353	699	450	223	420	1,472	983	725	0	9,335
Other (Non-Credit)	463	0	463	0	0	0	0	0	0	0	0	463
Ancillary	0	0	0	0	0	0	0	0	0	0	1,657	1,657
Sponsored Research	0	0	0	0	0	0	0	0	0	0	0	0
Trust	0	0	0	0	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0	6,370	0	0	6,370
Total	4,816	0	4,816	699	450	223	420	1,472	7,363	725	1,657	17,825

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

Algoma University College

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds						Total			
		Operating	Other (Non- Credit)	Subtotal	Ancillary	Sponsored Research					Trust		Capital		
						Entities Consolidated		Entities Not Consolidated	Subtotal						
						(1)	(2)		(3)	(4)				(5)	(6)
1. Salaries and Wages:															
(i) Academic Ranks		3,347	182	3,529	0	0	0	0	0	0	0	0	0	0	3,529
(ii) Other Instruction & Research		0	0	0	0	0	0	0	0	0	0	0	0	0	0
(iii) Other Salaries & Wages		2,540	0	2,540	273	0	0	0	0	0	0	0	0	0	2,813
Total Salaries and Wages		5,887	182	6,069	273	0	0	0	0	0	0	0	0	0	6,342
2. Employee Benefits		1,552	26	1,578	57	0	0	0	0	0	0	0	0	0	1,635
Total Salaries and Benefits		7,439	208	7,647	330	0	0	0	0	0	0	0	0	0	7,977
3. Library Acquisitions		94	0	94	0	0	0	0	0	0	0	0	0	0	94
4. Equipment and Furniture Purchases		15	1	16	19	0	0	0	0	0	0	0	0	304	339
5. Equipment Rental and Maintenance		161	0	161	35	0	0	0	0	0	0	0	0	0	196
6. Printing and Duplicating		124	0	124	0	0	0	0	0	0	0	0	0	0	124
7. Materials and Supplies		122	1	123	20	0	0	0	0	0	0	0	0	0	143
8. Communications		110	0	110	4	0	0	0	0	0	0	0	0	0	114
9. Professional Fees		82	19	101	0	0	0	0	0	0	0	0	0	0	101
10. Costs of Goods Sold		0	0	0	427	0	0	0	0	0	0	0	0	0	427
11. Travel		128	44	172	46	0	0	0	0	0	0	0	0	0	218
12. Utilities		177	0	177	122	0	0	0	0	0	0	0	0	0	299
13. Renovations and Alterations		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14. Externally Contracted Services		75	0	75	40	0	0	0	0	0	0	0	0	6,066	6,066
15. Scholarships, Bursaries, etc.		0	0	0	0	0	0	0	0	0	0	0	0	0	115
16. Debt Repayments		61	0	61	288	0	0	0	0	0	0	0	0	0	349
17. Interest		35	0	35	138	0	0	0	0	0	0	0	0	0	173
18. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures		712	190	902	188	0	0	0	0	0	0	0	0	0	1,090
20. Internal Cost Allocations		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		9,335	463	9,798	1,657	0	0	0	0	0	0	0	0	6,370	17,825

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

Algoma University College

Functional Area Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub- total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Salaries and Wages:												
(i) Academic Ranks	3,529	0	3,529	0	0	0	0	0	0	0	0	3,529
(ii) Other Instruction & Research	0	0	0	0	0	0	0	0	0	0	0	0
(iii) Other Salaries & Wages	64	0	64	395	231	99	205	777	441	328	273	2,813
Total Salaries and Wages	3,593	0	3,593	395	231	99	205	777	441	328	273	6,342
2. Employee Benefits	924	0	924	109	67	25	50	218	112	73	57	1,635
Total Salaries and Benefits	4,517	0	4,517	504	298	124	255	995	553	401	330	7,977
3. Library Acquisitions	0	0	0	0	94	0	0	0	0	0	0	94
4. Equipment and Furniture Purchases	1	0	1	0	0	0	15	0	304	0	19	339
5. Equipment Rental and Maintenance	0	0	0	0	1	0	38	0	122	0	35	196
6. Printing and Duplicating	0	0	0	0	1	0	0	17	0	106	0	124
7. Materials and Supplies	1	0	1	1	8	14	25	41	33	0	20	143
8. Communications	0	0	0	0	41	0	26	0	43	0	4	114
9. Professional Fees	19	0	19	0	0	8	0	65	0	9	0	101
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0	427
11. Travel	88	0	88	25	0	41	10	6	0	2	46	218
12. Utilities	0	0	0	0	0	0	0	0	177	0	122	299
13. Renovations and Alterations	0	0	0	0	0	0	0	0	6,066	0	0	6,066
14. Externally Contracted Services	0	0	0	0	0	0	51	0	24	0	40	115
15. Scholarships, Bursaries, etc.	0	0	0	0	0	0	0	0	0	0	0	0
16. Debt Repayments	0	0	0	0	0	0	0	61	0	0	288	349
17. Interest	0	0	0	0	0	0	0	35	0	0	138	173
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	190	0	190	169	7	36	0	252	41	207	188	1,090
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0	0
Total	4,816	0	4,816	699	450	223	420	1,472	7,363	725	1,657	17,825

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - OPERATING

(in thousands of dollars)

Algoma University College

Object of Expense	Functional Area	Instruction and Research					Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total	Academic Support								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Salaries and Wages:													
(i) Academic Ranks - Full Time		2,531	0	2,531	0	0	0	0	0	0	0	0	2,531
(ii) Academic Ranks -Part Time		816	0	816	0	0	0	0	0	0	0	0	816
(iii) Other Instruction & Research -Full Time		0	0	0	0	0	0	0	0	0	0	0	0
(iv) Other Instruction & Research -Part Time		0	0	0	0	0	0	0	0	0	0	0	0
(v) Other Salaries & Wages - Full Time		0	0	0	384	219	92	189	762	317			2,342
(vi) Other Salaries & Wages - Part Time		64	0	64	11	12	7	16	15	62	11		198
Total Salaries and Wages		3,411	0	3,411	395	231	99	205	777	441	328		5,887
2. Employee Benefits		898	0	898	109	67	25	50	218	112	73		1,552
Total Salaries and Benefits		4,309	0	4,309	504	298	124	255	995	553	401		7,439
3. Library Acquisitions		0	0	0	0	94	0	0	0	0	0		94
4. Equipment and Furniture Purchases		0	0	0	0	0	0	15	0	0	0		15
5. Equipment Rental and Maintenance		0	0	0	0	1	0	38	0	122	0		161
6. Printing and Duplicating		0	0	0	0	1	0	0	17	0	106		124
7. Materials and Supplies		0	0	0	1	8	14	25	41	33	0		122
8. Communications		0	0	0	0	41	0	26	0	43	0		110
9. Professional Fees		0	0	0	0	0	8	0	65	0	9		82
10. Costs of Goods Sold		0	0	0	0	0	0	0	0	0	0		0
11. Travel		44	0	44	25	0	41	10	6	0	2		128
12. Utilities		0	0	0	0	0	0	0	0	177	0		177
13. Renovations and Alterations		0	0	0	0	0	0	0	0	0	0		0
14. Externally Contracted Services		0	0	0	0	0	0	51	0	24	0		75
15. Scholarships, Bursaries, etc.		0	0	0	0	0	0	0	0	0	0		0
16. Debt Repayments		0	0	0	0	0	0	0	61	0	0		61
17. Interest		0	0	0	0	0	0	0	35	0	0		35
18. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0		0
19. Other Operational Expenditures		0	0	0	169	7	36	0	252	41	207		712
20. Internal Cost Allocations		0	0	0	0	0	0	0	0	0	0		0
21. External Cost Recoveries		0	0	0	0	0	0	0	0	0	0		0
Total		4,353	0	4,353	699	450	223	420	1,472	993	725		9,335

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - TRUST

(in thousands of dollars)

Algoma University College

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:												
(i) Academic Ranks		0	0	0	0	0	0	0	0	0	0	0
(ii) Other Instruction & Research		0	0	0	0	0	0	0	0	0	0	0
(iii) Other Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0
Total Salaries and Wages		0	0	0	0	0	0	0	0	0	0	0
2. Employee Benefits		0	0	0	0	0	0	0	0	0	0	0
Total Salaries and Benefits		0	0	0	0	0	0	0	0	0	0	0
3. Library Acquisitions		0	0	0	0	0	0	0	0	0	0	0
4. Equipment and Furniture Purchases		0	0	0	0	0	0	0	0	0	0	0
5. Equipment Rental and Maintenance		0	0	0	0	0	0	0	0	0	0	0
6. Printing and Duplicating		0	0	0	0	0	0	0	0	0	0	0
7. Materials and Supplies		0	0	0	0	0	0	0	0	0	0	0
8. Communications		0	0	0	0	0	0	0	0	0	0	0
9. Professional Fees		0	0	0	0	0	0	0	0	0	0	0
10. Costs of Goods Sold		0	0	0	0	0	0	0	0	0	0	0
11. Travel		0	0	0	0	0	0	0	0	0	0	0
12. Utilities		0	0	0	0	0	0	0	0	0	0	0
13. Renovations and Alterations		0	0	0	0	0	0	0	0	0	0	0
14. Externally Contracted Services		0	0	0	0	0	0	0	0	0	0	0
15. Scholarships, Bursaries, etc.		0	0	0	0	0	0	0	0	0	0	0
16. Debt Repayments		0	0	0	0	0	0	0	0	0	0	0
17. Interest		0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures		0	0	0	0	0	0	0	0	0	0	0
20. Internal Cost Allocations		0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries		0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

Algoma University College

	Operating						Ancillary Enterprises				Total
	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Budget Appro- priations	Self Insur- ance	Unex- pended Pension Contri- butions	Other	Total	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	0	0	0	0	0	0	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	0	0	0	0	0	0	0	0	0	0	0
3. Other	0	0	190	0	0	0	190	0	0	0	0
4. Net Variation in Appropriations for the Year	0	0	190	0	0	0	190	0	0	0	0
5. Balance - Beginning of Year	0	0	0	0	0	0	0	0	0	0	0
6. Balance -End of Year	0	0	190	0	0	0	190	0	0	0	0

HEARST

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(In thousands of dollars)

Le Collège Universitaire de Hearst

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated (1)	Appropriated (2)	Unappropriated (3)	Appropriated (4)					
1. Total Revenue	3,654	0	69	0	64	2	800	4,589	126
2. Total Expense	3,382	0	69	0	64	41	212	3,768	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	272	0	0	0	0	(39)	588	821	126
5. Interfund Transfers	18	0	0	0	0	0	(18)	0	0
6. Net Variation in Appropriations	0	0	0	0	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	290	0	0	0	0	(39)	570	821	126
8. Net Reconciling Items	0	0	0	0	0	0	(622)	(622)	0
9. Balance - Beginning of the Year per prior year's COFO Report	(461)	0	0	0	0	22	2,949	2,510	1,073
10. Balance - End of the Year per Financial Statements	(171)	0	0	0	0	(17)	2,897	2,709	1,199
Distribution of Balance - End of the Year									
11. Unrestricted	(171)	0	0	0	0	0	0	(171)	0
12. Internally Restricted	0	0	0	0	0	(17)	0	(17)	1,199
13. Investment in Capital Assets	0	0	0	0	0	0	2,897	2,897	0
14. Externally Restricted	0	0	0	0	0	0	0	0	0
Total	(171)	0	0	0	0	(17)	2,897	2,709	1,199

Endowment funds at end of year are reported at book value.

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE

(in thousands of dollars)

Le Collège Universitaire de Hearst

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	576	0	576	0	0	0	0	0	0	576	0
(ii) Non-Formula Grants	2,299	0	2,299	0	0	0	0	0	800	3,099	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	0	0	0	63
b) Other Ontario Government Grants and Contracts	0	0	0	0	0	0	0	0	0	0	0
Total Ontario Grants and Contracts											
	2,875	0	2,875	0	0	0	0	0	800	3,675	63
c) Federal											
d) Municipal	0	0	0	0	64	0	64	0	0	64	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	484	0	484	0	0	0	0	0	0	484	0
b) Miscellaneous Fees	6	0	6	16	0	0	0	0	0	22	0
3. Borrowings											
4. Donations and Non-Government Grants and Contracts											
5. Sales of Services and Products	0	0	0	53	0	0	0	10	0	10	63
6. Investment Income					0	0	0	0	0	53	0
a) Endowment	0	0	0	0	0	0	0	(8)	0	(8)	0
b) Other Investment Income	0	0	0	0	0	0	0	0	0	0	0
7. Miscellaneous	289	0	289	0	0	0	0	0	0	289	0
Total	3,654	0	3,654	69	64	0	64	2	800	4,589	126

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

Le Collège Universitaire de Hearst

Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	1,916	0	1,916	22	129	50	0	815	450	0	0	3,382
Other (Non-Credit)	0	0	0	0	0	0	0	0	0	0	0	0
Ancillary	0	0	0	0	0	0	0	0	0	0	69	69
Sponsored Research	64	0	64	0	0	0	0	0	0	0	0	64
Trust	0	0	0	0	0	41	0	0	0	0	0	41
Capital	0	0	0	0	0	0	0	0	212	0	0	212
Total	1,980	0	1,980	22	129	91	0	815	662	0	69	3,768

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

Le Collège Universitaire de Hearst

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds						Total							
		Operating	Other (Non- Credit)	Subtotal	Ancillary	Sponsored Research				Trust	Capital								
						Entities Consolidated		Entities Not Consolidated	Subtotal										
						(1)	(2)						(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Salaries and Wages:																			
(i) Academic Ranks		1,264	0	1,264	0	44	0	44	0	0	0	0	0	0	0	0	0	0	1,308
(ii) Other Instruction & Research		18	0	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18
(iii) Other Salaries & Wages		803	0	803	0	0	0	0	0	0	0	0	0	0	0	0	0	0	803
Total Salaries and Wages		2,085	0	2,085	0	44	0	44	0	0	0	0	0	0	0	0	0	0	2,129
2. Employee Benefits		414	0	414	0	9	0	9	0	0	0	0	0	0	0	0	0	0	423
Total Salaries and Benefits		2,499	0	2,499	0	53	0	53	0	0	0	0	0	0	0	0	0	0	2,552
3. Library Acquisitions		26	0	26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26
4. Equipment and Furniture Purchases		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	49
5. Equipment Rental and Maintenance		32	0	32	0	0	0	0	0	0	0	0	0	0	0	0	0	0	32
6. Printing and Duplicating		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Materials and Supplies		31	0	31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31
8. Communications		40	0	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	40
9. Professional Fees		10	0	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
10. Costs of Goods Sold		0	0	0	49	0	0	0	0	0	0	0	0	0	0	0	0	0	49
11. Travel		198	0	198	0	0	0	0	0	0	0	0	0	0	0	0	0	0	198
12. Utilities		90	0	90	0	0	0	0	0	0	0	0	0	0	0	0	0	0	90
13. Renovations and Alterations		33	0	33	2	0	0	0	0	0	0	0	0	0	0	0	0	0	35
14. Externally Contracted Services		4	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	163
15. Scholarships, Bursaries, etc.		50	0	50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	91
16. Debt Repayments		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17. Interest		29	0	29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29
18. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures		340	0	340	18	11	0	11	0	0	0	0	0	0	0	0	0	0	369
20. Internal Cost Allocations		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		3,382	0	3,382	69	64	0	64	41	212									3,768

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

Le Collège Universitaire de Hearst

Object of Expense	Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
			All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
1. Salaries and Wages:														
(i) Academic Ranks	1,308	0	1,308	0	0	0	0	0	0	0	0	0	0	1,308
(ii) Other Instruction & Research	18	0	18	0	0	0	0	0	0	0	0	0	0	18
(iii) Other Salaries & Wages	78	0	78	19	83	0	0	500	123	0	0	0	0	803
Total Salaries and Wages	1,404	0	1,404	19	83	0	0	500	123	0	0	0	0	2,129
2. Employee Benefits	291	0	291	3	15	0	0	90	24	0	0	0	0	423
Total Salaries and Benefits	1,695	0	1,695	22	98	0	0	590	147	0	0	0	0	2,552
3. Library Acquisitions	0	0	0	0	26	0	0	0	0	0	0	0	0	26
4. Equipment and Furniture Purchases	0	0	0	0	0	0	0	0	49	0	0	0	0	49
5. Equipment Rental and Maintenance	20	0	20	0	3	0	0	9	0	0	0	0	0	32
6. Printing and Duplicating	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Materials and Supplies	7	0	7	0	1	0	0	16	7	0	0	0	0	31
8. Communications	22	0	22	0	1	0	0	17	0	0	0	0	0	40
9. Professional Fees	0	0	0	0	0	0	0	10	0	0	0	0	0	10
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11. Travel	178	0	178	0	0	0	0	20	0	0	0	49	0	49
12. Utilities	0	0	0	0	0	0	0	0	90	0	0	0	0	90
13. Renovations and Alterations	0	0	0	0	0	0	0	0	33	0	2	0	0	35
14. Externally Contracted Services	0	0	0	0	0	0	0	0	167	0	0	0	0	167
15. Scholarships, Bursaries, etc.	0	0	0	0	0	91	0	0	0	0	0	0	0	91
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	0	0	29	0	0	0	0	0	29
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	58	0	58	0	0	0	0	124	169	0	18	0	0	369
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,980	0	1,980	22	129	91	0	815	662	0	69	0	0	3,768

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - OPERATING
(in thousands of dollars)

Le Collège Universitaire de Hearst

Object of Expense	Functional Area	Instruction and Research				Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		Medicine		Sub-total								
		All Excl. Medicine	(2)									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
1. Salaries and Wages:												
(i) Academic Ranks - Full Time		1,127	0	1,127	0	0	0	0	0	0	1,127	
(ii) Academic Ranks -Part Time		137	0	137	0	0	0	0	0	0	137	
(iii) Other Instruction & Research -Full Time		0	0	0	0	0	0	0	0	0	0	
(iv) Other Instruction & Research -Part Time		18	0	18	0	0	0	0	0	0	18	
(v) Other Salaries & Wages - Full Time		78	0	78	0	83	0	500	123	0	784	
(vi) Other Salaries & Wages - Part Time		0	0	0	19	0	0	0	0	0	19	
Total Salaries and Wages		1,360	0	1,360	19	83	0	500	123	0	2,085	
2. Employee Benefits		282	0	282	3	15	0	90	24	0	414	
Total Salaries and Benefits		1,642	0	1,642	22	98	0	590	147	0	2,499	
3. Library Acquisitions		0	0	0	0	26	0	0	0	0	26	
4. Equipment and Furniture Purchases		0	0	0	0	0	0	0	0	0	0	
5. Equipment Rental and Maintenance		20	0	20	0	3	0	9	0	0	32	
6. Printing and Duplicating		0	0	0	0	0	0	0	0	0	0	
7. Materials and Supplies		7	0	7	0	1	0	16	7	0	31	
8. Communications		22	0	22	0	1	0	17	0	0	40	
9. Professional Fees		0	0	0	0	0	0	10	0	0	10	
10. Costs of Goods Sold		0	0	0	0	0	0	0	0	0	0	
11. Travel		178	0	178	0	0	0	20	0	0	198	
12. Utilities		0	0	0	0	0	0	0	90	0	90	
13. Renovations and Alterations		0	0	0	0	0	0	0	33	0	33	
14. Externally Contracted Services		0	0	0	0	0	0	0	4	0	4	
15. Scholarships, Bursaries, etc.		0	0	0	0	0	0	0	0	0	0	
16. Debt Repayments		0	0	0	0	0	0	0	0	0	0	
17. Interest		0	0	0	0	0	0	29	0	0	29	
18. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0	
19. Other Operational Expenditures		47	0	47	0	0	0	124	169	0	340	
20. Internal Cost Allocations		0	0	0	0	0	0	0	0	0	0	
21. External Cost Recoveries		0	0	0	0	0	0	0	0	0	0	
Total		1,916	0	1,916	22	129	50	815	450	0	3,382	

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - TRUST

(in thousands of dollars)

Le Collège Universitaire de Hearst

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:												
(i) Academic Ranks		0	0	0	0	0	0	0	0	0	0	0
(ii) Other Instruction & Research		0	0	0	0	0	0	0	0	0	0	0
(iii) Other Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0
Total Salaries and Wages		0	0	0	0	0	0	0	0	0	0	0
2. Employee Benefits		0	0	0	0	0	0	0	0	0	0	0
Total Salaries and Benefits		0	0	0	0	0	0	0	0	0	0	0
3. Library Acquisitions		0	0	0	0	0	0	0	0	0	0	0
4. Equipment and Furniture Purchases		0	0	0	0	0	0	0	0	0	0	0
5. Equipment Rental and Maintenance		0	0	0	0	0	0	0	0	0	0	0
6. Printing and Duplicating		0	0	0	0	0	0	0	0	0	0	0
7. Materials and Supplies		0	0	0	0	0	0	0	0	0	0	0
8. Communications		0	0	0	0	0	0	0	0	0	0	0
9. Professional Fees		0	0	0	0	0	0	0	0	0	0	0
10. Costs of Goods Sold		0	0	0	0	0	0	0	0	0	0	0
11. Travel		0	0	0	0	0	0	0	0	0	0	0
12. Utilities		0	0	0	0	0	0	0	0	0	0	0
13. Renovations and Alterations		0	0	0	0	0	0	0	0	0	0	0
14. Externally Contracted Services		0	0	0	0	0	0	0	0	0	0	0
15. Scholarships, Bursaries, etc.		0	0	0	0	0	41	0	0	0	0	41
16. Debt Repayments		0	0	0	0	0	0	0	0	0	0	0
17. Interest		0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures		0	0	0	0	0	0	0	0	0	0	0
20. Internal Cost Allocations		0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries		0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	41	0	0	0	0	41

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

Le Collège Universitaire de Hearst

	Operating							Ancillary Enterprises			
	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Budget Appro- priations	Self Insur- ance	Unex- pended Pension Contri- butions	Other	Total	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	0	0	0	0	0	0	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	0	0	0	0	0	0	0	0	0	0	0
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	0	0	0	0	0	0	0	0	0	0
5. Balance - Beginning of Year	0	0	0	0	0	0	0	0	0	0	0
6. Balance -End of Year	0	0	0	0	0	0	0	0	0	0	0

MCMASTER

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(in thousands of dollars)

McMaster University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated	Appropriated	Unappropriated	Appropriated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	337,294	0	59,793	0	344,979	43,796	40,862	826,724	40,316
2. Total Expense	336,344	0	62,331	0	331,756	36,465	18,969	785,865	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	950	0	(2,538)	0	13,223	7,331	21,893	40,859	40,316
5. Interfund Transfers	1,667	0	514	0	0	(9,462)	0	(7,281)	7,281
6. Net Variation in Appropriations	25,096	(25,096)	402	(402)	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	27,713	(25,096)	(1,622)	(402)	13,223	(2,131)	21,893	33,578	47,597
8. Net Reconciling Items	(23,756)	0	1,622	0	(13,223)	2,653	3,167	(29,537)	0
9. Balance - Beginning of the Year per prior year's COFO Report	10,028	120,656	0	3,031	0	2,387	99,532	235,634	288,558
10. Balance - End of the Year per Financial Statements	13,985	95,560	0	2,629	0	2,909	124,592	239,675	336,155
Distribution of Balance - End of the Year									
11. Unrestricted	13,985	0	0	0	0	0	0	13,985	0
12. Internally Restricted	0	95,560	0	2,629	0	2,909	3,149	104,247	131,515
13. Investment in Capital Assets	0	0	0	0	0	0	121,443	121,443	0
14. Externally Restricted	0	0	0	0	0	0	0	0	204,640
Total	13,985	95,560	0	2,629	0	2,909	124,592	239,675	336,155

Endowment funds at end of year are reported at market value.

Note 1: In addition to the above revenue and expenses, \$4,133 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE
(in thousands of dollars)

McMaster University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	113,059	0	113,059	0	0	0	0	0	0	113,059	0
(ii) Non-Formula Grants	34,486	0	34,486	154	3,013	0	3,013	0	10,519	48,172	6,032
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	1,962	10,242	12,204	2,092
b) Other Ontario Government Grants and Contracts	0	0	0	0	33,927	9,248	43,175	0	10,000	53,175	0
Total Ontario Grants and Contracts	147,545	0	147,545	154	36,940	9,248	46,188	1,962	30,761	226,610	8,124
c) Federal	120	0	120	0	75,869	2,143	78,012	0	0	78,132	0
d) Municipal	0	0	0	0	0	0	0	0	5,000	5,000	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	14,217	0	14,217	0	0	14,217	0
2. Fees											
a) Tuition Fees	111,246	2,311	113,557	0	0	0	0	0	0	113,557	0
b) Miscellaneous Fees	496	0	496	0	0	0	0	0	0	496	0
c) Borrowings	0	0	0	0	0	0	0	0	0	0	0
3. Donations and Non-Government Grants and Contracts											
a) Endowment	0	0	0	0	42,286	157,296	199,582	21,096	4,121	224,799	32,192
b) Other Investment Income	13,841	0	13,841	0	503	5,277	5,780	5,719	740	26,080	0
c) Miscellaneous	61,735	0	61,735	0	0	1,200	1,200	0	240	63,175	0
Total	334,983	2,311	337,294	59,793	169,815	175,164	344,979	43,796	40,862	826,724	40,316

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

McMaster University

Fund	Functional Area		Instruction and Research				Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
			All Excl. Medicine	Medicine	Sub-total										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)			
Operating	128,699	73,585	202,284	18,700	13,664	32,973	10,357	11,945	34,892	5,362	0	330,177			
Other (Non-Credit)	2,705	3,462	6,167	0	0	0	0	0	0	0	0	6,167			
Ancillary	0	0	0	0	0	0	0	0	0	0	62,331	62,331			
Sponsored Research	68,233	263,523	331,756	0	0	0	0	0	0	0	0	331,756			
Trust	6,995	20,360	27,355	0	387	7,866	0	0	41	816	0	36,465			
Capital	0	0	0	0	0	0	0	0	18,969	0	0	18,969			
Total	206,632	360,930	567,562	18,700	14,051	40,839	10,357	11,945	53,902	6,178	62,331	785,865			

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

McMaster University

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds						Total
		Operating	Other (Non- Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital		
						Entities Consolidated	Entities Not Consolidated	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			
1. Salaries and Wages:												
(i) Academic Ranks		81,210	851	82,061	0	14,018	0	14,018	6,995	0	103,074	
(ii) Other Instruction & Research		14,118	0	14,118	0	27,831	4,344	32,175	1,652	0	47,945	
(iii) Other Salaries & Wages		94,138	1,210	95,348	13,197	41,959	12,571	54,530	6,247	0	169,322	
Total Salaries and Wages		189,466	2,061	191,527	13,197	83,808	16,915	100,723	14,894	0	320,341	
2. Employee Benefits		31,596	261	31,857	3,354	11,949	1,349	13,298	2,819	0	51,328	
Total Salaries and Benefits		221,062	2,322	223,384	16,551	95,757	18,264	114,021	17,713	0	371,669	
3. Library Acquisitions		6,755	23	6,778	0	10	0	10	387	0	7,175	
4. Equipment and Furniture Purchases		9,367	82	9,449	1,690	2,140	2,203	4,343	488	0	15,970	
5. Equipment Rental and Maintenance		7,081	39	7,120	610	1,344	155	1,499	305	0	9,534	
6. Printing and Duplicating		1,326	36	1,362	335	391	1,233	1,624	128	0	3,449	
7. Materials and Supplies		28,354	240	28,594	1,413	8,850	25,291	34,141	3,538	0	67,686	
8. Communications		3,217	75	3,292	527	540	4,775	5,315	232	0	9,366	
9. Professional Fees		2,113	15	2,128	4	2,244	925	3,169	0	0	5,301	
10. Costs of Goods Sold		0	0	0	23,552	0	0	0	0	0	23,552	
11. Travel		4,397	54	4,451	77	7,714	9,449	17,163	520	0	22,211	
12. Utilities		21,784	0	21,784	2,335	0	56	56	39	0	24,214	
13. Renovations and Alterations		1,289	24	1,313	7,420	2,389	637	3,026	2	17,309	29,070	
14. Externally Contracted Services		7,224	0	7,224	1,672	59	282	341	155	0	9,392	
15. Scholarships, Bursaries, etc.		21,592	0	21,592	0	5,524	328	5,852	7,866	0	35,310	
16. Debt Repayments		0	0	0	0	0	0	0	0	1,660	1,660	
17. Interest		3,856	0	3,856	4,273	2,591	0	2,591	0	0	10,720	
18. Building, Land and Site Services		0	0	0	371	0	101	101	0	0	472	
19. Other Operational Expenditures		20,692	3,306	23,998	1,361	14,364	111,465	125,829	4,347	0	155,535	
20. Internal Cost Allocations		(14,097)	0	(14,097)	140	13,212	0	13,212	745	0	0	
21. External Cost Recoveries		(15,835)	(49)	(15,884)	0	(537)	0	(537)	0	0	(16,421)	
Total		330,177	6,167	336,344	62,331	156,592	175,164	331,756	36,465	18,969	785,865	

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

McMaster University

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Salaries and Wages:													
(i) Academic Ranks		67,804	35,270	103,074	0	0	0	0	0	0	0	0	103,074
(ii) Other Instruction & Research		30,606	17,339	47,945	0	0	0	0	0	0	0	0	47,945
(iii) Other Salaries & Wages		35,778	69,928	105,706	11,965	6,298	7,202	4,923	7,626	9,006	3,399	13,197	169,322
Total Salaries and Wages		134,188	122,537	256,725	11,965	6,298	7,202	4,923	7,626	9,006	3,399	13,197	320,341
2. Employee Benefits		19,638	19,285	38,923	1,579	1,258	1,074	923	1,799	1,844	574	3,354	51,328
Total Salaries and Benefits		153,826	141,822	295,648	13,544	7,556	8,276	5,846	9,425	10,850	3,973	16,551	371,669
3. Library Acquisitions		33	0	33	0	7,142	0	0	0	0	0	0	7,175
4. Equipment and Furniture Purchases		3,519	6,928	10,447	1,248	209	333	1,365	496	113	69	1,690	15,970
5. Equipment Rental and Maintenance		1,657	4,594	6,251	301	177	275	1,494	210	87	129	610	9,534
6. Printing and Duplicating		369	2,037	2,406	413	59	41	17	160	5	13	335	3,449
7. Materials and Supplies		9,532	43,834	53,366	2,455	101	1,011	104	4,469	4,692	75	1,413	67,686
8. Communications		430	6,341	6,771	396	43	101	77	936	284	231	527	9,366
9. Professional Fees		636	3,061	3,697	732	7	17	74	757	13	0	4	5,301
10. Costs of Goods Sold		0	0	0	0	0	0	0	0	0	0	23,552	23,552
11. Travel		5,813	15,275	21,088	314	21	376	78	144	10	103	77	22,211
12. Utilities		0	56	56	0	0	0	0	0	21,823	0	2,335	24,214
13. Renovations and Alterations		2,018	1,032	3,050	0	0	0	0	0	18,600	0	7,420	29,070
14. Externally Contracted Services		173	457	630	2	0	7	0	957	6,124	0	1,672	9,392
15. Scholarships, Bursaries, etc.		5,524	328	5,852	0	0	29,458	0	0	0	0	0	35,310
16. Debt Repayments		0	0	0	0	0	0	0	0	1,660	0	0	1,660
17. Interest		735	1,856	2,591	2,987	0	869	0	0	0	0	4,273	10,720
18. Building, Land and Site Services		0	101	101	0	0	0	0	0	0	0	371	472
19. Other Operational Expenditures		9,715	134,923	144,638	3,910	193	1,938	1,302	602	751	840	1,361	155,535
20. Internal Cost Allocations		13,212	0	13,212	(6,874)	(1,268)	0	0	(3,721)	(2,234)	745	140	0
21. External Cost Recoveries		(560)	(1,715)	(2,275)	(728)	(189)	(1,863)	0	(2,490)	(8,876)	0	0	(16,421)
Total		206,632	360,930	567,562	18,700	14,051	40,839	10,357	11,945	53,902	6,178	62,331	785,865

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - OPERATING

(in thousands of dollars)

McMaster University

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:												
(i) Academic Ranks - Full Time		55,456	17,460	72,916	0	0	0	0	0	0	0	72,916
(ii) Academic Ranks - Part Time		5,281	3,013	8,294	0	0	0	0	0	0	0	8,294
(iii) Other Instruction & Research - Full Time		0	0	0	0	0	0	0	0	0	0	0
(iv) Other Instruction & Research - Part Time		11,514	2,604	14,118	0	0	0	0	0	0	0	14,118
(v) Other Salaries & Wages - Full Time		25,221	14,213	39,434	9,999	6,006	4,819	4,435	7,256	9,005	3,214	84,168
(vi) Other Salaries & Wages - Part Time		2,912	1,373	4,285	1,966	292	2,383	488	370	1	185	9,970
Total Salaries and Wages		100,384	38,663	139,047	11,965	6,298	7,202	4,923	7,626	9,006	3,399	189,466
2. Employee Benefits		16,223	6,322	22,545	1,579	1,258	1,074	923	1,799	1,844	574	31,596
Total Salaries and Benefits		116,607	44,985	161,592	13,544	7,556	8,276	5,846	9,425	10,850	3,973	221,062
3. Library Acquisitions		0	0	0	0	6,755	0	0	0	0	0	6,755
4. Equipment and Furniture Purchases		1,913	3,625	5,538	1,248	209	333	1,365	496	113	65	9,367
5. Equipment Rental and Maintenance		1,276	3,141	4,417	301	177	275	1,494	210	87	120	7,081
6. Printing and Duplicating		278	340	618	413	59	41	17	160	5	13	1,326
7. Materials and Supplies		4,622	10,853	15,475	2,455	101	1,011	104	4,469	4,692	47	28,354
8. Communications		353	826	1,179	396	43	101	77	936	284	201	3,217
9. Professional Fees		349	164	513	732	7	17	74	757	13	0	2,113
10. Costs of Goods Sold		0	0	0	0	0	0	0	0	0	0	0
11. Travel		932	2,419	3,351	314	21	376	78	144	10	103	4,397
12. Utilities		0	0	0	0	0	0	0	0	21,784	0	21,784
13. Renovations and Alterations		0	0	0	0	0	0	0	0	1,289	0	1,289
14. Externally Contracted Services		113	21	134	2	0	7	0	957	6,124	0	7,224
15. Scholarships, Bursaries, etc.		0	0	0	0	0	21,592	0	0	0	0	21,592
16. Debt Repayments		0	0	0	0	0	0	0	0	0	0	0
17. Interest		0	0	0	0	0	869	0	0	0	0	869
18. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures		2,816	8,340	11,156	3,910	193	1,938	1,302	602	751	840	20,692
20. Internal Cost Allocations		0	0	0	(6,874)	(1,268)	0	0	(3,721)	(2,234)	0	(14,097)
21. External Cost Recoveries		(560)	(1,129)	(1,689)	(728)	(189)	(1,863)	0	(2,490)	(8,876)	0	(15,835)
Total		128,699	73,585	202,284	18,700	13,664	32,973	10,357	11,945	34,892	5,362	330,177

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - TRUST

(in thousands of dollars)

McMaster University

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1	Salaries and Wages:											
	(i) Academic Ranks	0	6,995	6,995	0	0	0	0	0	0	0	6,995
	(ii) Other Instruction & Research	0	1,652	1,652	0	0	0	0	0	0	0	1,652
	(iii) Other Salaries & Wages	428	5,819	6,247	0	0	0	0	0	0	0	6,247
	Total Salaries and Wages	428	14,466	14,894	0	0	0	0	0	0	0	14,894
2.	Employee Benefits	81	2,738	2,819	0	0	0	0	0	0	0	2,819
	Total Salaries and Benefits	509	17,204	17,713	0	0	0	0	0	0	0	17,713
3.	Library Acquisitions	0	0	0	0	387	0	0	0	0	0	387
4.	Equipment and Furniture Purchases	1	483	484	0	0	0	0	0	0	4	488
5.	Equipment Rental and Maintenance	3	293	296	0	0	0	0	0	0	9	305
6.	Printing and Duplicating	0	128	128	0	0	0	0	0	0	0	128
7.	Materials and Supplies	2,820	690	3,510	0	0	0	0	0	0	28	3,538
8.	Communications	0	202	202	0	0	0	0	0	0	30	232
9.	Professional Fees	0	0	0	0	0	0	0	0	0	0	0
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	11	509	520	0	0	0	0	0	0	0	520
12.	Utilities	0	0	0	0	0	0	0	0	39	0	39
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	2	0	2
14.	Externally Contracted Services	1	154	155	0	0	0	0	0	0	0	155
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	7,866	0	0	0	0	7,866
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	3,650	697	4,347	0	0	0	0	0	0	0	4,347
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	745	745
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
	Total	6,995	20,360	27,355	0	387	7,866	0	0	41	816	36,465

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY Y
(in thousands of dollars)

McMaster University

	Operating						Ancillary Enterprises				Total
	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Budget Appro- priations	Self Insur- ance	Unex- pected Pension Contri- butions	Other	Total	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	0	40,736	36	978	2,076	43,826	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	0	0	39,593	239	14,960	14,130	68,922	0	402	0	402
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	0	1,143	(203)	(13,982)	(12,054)	(25,096)	0	(402)	0	(402)
5. Balance - Beginning of Year	0	0	39,593	555	79,025	1,483	120,656	0	3,031	0	3,031
6. Balance -End of Year	0	0	40,736	352	65,043	(10,571)	95,560	0	2,629	0	2,629

NIPISSING

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(in thousands of dollars)

Nipissing University

	General Expendable Funds					Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital			
	Unappropriated	Appropriated	Unappropriated	Appropriated						
								(1)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
1. Total Revenue	41,420	0	3,621	0	1,400	397	8,729	55,567	450	
2. Total Expense	40,711	0	3,065	0	1,144	976	7,879	53,775	0	
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0	
4. Net Revenue (Expense)	709	0	556	0	256	(579)	850	1,792	450	
5. Interfund Transfers	98	0	7	0	(256)	624	(473)	0	0	
6. Net Variation in Appropriations	0	0	0	0	0	0	0	0	0	
7. Net Increase (Decrease) for the Year per COFO-UO Report	807	0	563	0	0	45	377	1,792	450	
8. Net Reconciling Items	122	0	0	0	0	(122)	(964)	(964)	0	
9. Balance - Beginning of the Year per prior year's COFO Report	(353)	0	1,185	0	0	2,448	2,664	5,944	3,831	
10. Balance - End of the Year per Financial Statements	576	0	1,748	0	0	2,371	2,077	6,772	4,281	
Distribution of Balance - End of the Year										
11. Unrestricted	576	0	0	0	0	0	0	576	0	
12. Internally Restricted	0	0	1,748	0	0	2,371	0	4,119	0	
13. Investment in Capital Assets	0	0	0	0	0	0	2,077	2,077	0	
14. Externally Restricted	0	0	0	0	0	0	0	0	4,281	
Total	576	0	1,748	0	0	2,371	2,077	6,772	4,281	

Endowment funds at end of year are reported at book value.

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE

(in thousands of dollars)

Nipissing University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Government Grants and Contracts:											
a) Ontario MTCU											
	12,886	0	12,886	0	0	0	0	0	0	12,886	0
	5,384	111	5,495	56	4	0	4	0	850	6,405	0
	0	0	0	0	0	0	0	0	0	0	243
	0	0	0	0	634	0	634	0	0	634	0
Total Ontario Grants and Contracts											
	18,270	111	18,381	56	638	0	638	0	850	19,925	243
c) Federal											
	0	60	60	0	307	0	307	0	0	367	0
	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
	18,201	189	18,390	0	0	0	0	0	0	18,390	0
	3,093	23	3,116	0	0	0	0	0	0	3,116	0
	0	0	0	0	0	0	0	0	7,879	7,879	0
3. Borrowings											
4. Donations and Non-Government Grants and Contracts											
	0	25	25	0	0	0	0	192	0	217	196
5. Sales of Services and Products											
6. Investment Income											
	0	0	0	0	0	0	0	205	0	205	11
	235	0	235	0	0	0	0	0	0	235	0
	1,213	0	1,213	0	455	0	455	0	0	1,668	0
7. Miscellaneous											
Total	41,012	408	41,420	3,621	1,400	0	1,400	397	8,729	55,567	450

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

Nipissing University

Functional Area Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub- total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	23,400	0	23,400	642	1,648	3,309	1,963	4,756	3,447	1,223	0	40,388
Other (Non-Credit)	323	0	323	0	0	0	0	0	0	0	0	323
Ancillary	0	0	0	0	0	0	0	0	0	0	3,065	3,065
Sponsored Research	1,144	0	1,144	0	0	0	0	0	0	0	0	1,144
Trust	0	0	0	0	0	976	0	0	0	0	0	976
Capital	0	0	0	0	0	0	0	0	7,879	0	0	7,879
Total	24,867	0	24,867	642	1,648	4,285	1,963	4,756	11,326	1,223	3,065	53,775

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

Nipissing University

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
						Entities Consolidated	Entities Not Consolidated	Subtotal			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
1. Salaries and Wages:											
(i) Academic Ranks		14,182	149	14,331	0	7	0	7	0	14,338	
(ii) Other Instruction & Research		0	0	0	0	0	0	0	0	0	
(iii) Other Salaries & Wages		8,769	85	8,854	655	76	0	76	0	9,585	
Total Salaries and Wages		22,951	234	23,185	655	83	0	83	0	23,923	
2. Employee Benefits		3,834	25	3,859	102	6	0	6	0	3,967	
Total Salaries and Benefits		26,785	259	27,044	757	89	0	89	0	27,890	
3. Library Acquisitions		516	0	516	0	0	0	0	0	516	
4. Equipment and Furniture Purchases		518	0	518	38	818	0	818	0	1,374	
5. Equipment Rental and Maintenance		0	0	0	0	0	0	0	0	0	
6. Printing and Duplicating		791	8	799	24	13	0	13	0	836	
7. Materials and Supplies		4,501	29	4,530	326	96	0	96	140	5,092	
8. Communications		857	0	857	70	0	0	0	0	927	
9. Professional Fees		199	0	199	0	0	0	0	0	199	
10. Costs of Goods Sold		0	0	0	0	0	0	0	0	0	
11. Travel		1,232	27	1,259	27	87	0	87	0	1,373	
12. Utilities		0	0	0	352	0	0	0	0	352	
13. Renovations and Alterations		1,067	0	1,067	0	0	0	0	0	1,067	
14. Externally Contracted Services		2,175	0	2,175	0	0	0	0	0	2,175	
15. Scholarships, Bursaries, etc.		1,286	0	1,286	0	0	0	0	836	2,122	
16. Debt Repayments		0	0	0	0	0	0	0	0	0	
17. Interest		0	0	0	1,471	0	0	0	0	1,471	
18. Building, Land and Site Services		0	0	0	0	0	0	0	7,879	7,879	
19. Other Operational Expenditures		502	0	502	0	0	0	0	0	502	
20. Internal Cost Allocations		(41)	0	(41)	0	41	0	41	0	0	
21. External Cost Recoveries		0	0	0	0	0	0	0	0	0	
Total		40,388	323	40,711	3,065	1,144	0	1,144	976	53,775	

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

Nipissing University

Object of Expense	Functional Area		Instruction and Research				Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
			All Excl. Medicine	Medicine	Sub-total										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)			
1. Salaries and Wages:															
(i) Academic Ranks	14,338	0	14,338	0	0	0	0	0	0	0	0	0	0	0	14,338
(ii) Other Instruction & Research	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(iii) Other Salaries & Wages	2,578	0	2,578	278	807	1,320	1,011	2,319	1	616	655	9,585			9,585
Total Salaries and Wages	16,916	0	16,916	278	807	1,320	1,011	2,319	1	616	655	23,923			23,923
2. Employee Benefits	2,679	0	2,679	52	133	223	186	480	0	112	102	3,967			3,967
Total Salaries and Benefits	19,595	0	19,595	330	940	1,543	1,197	2,799	1	728	757	27,890			27,890
3. Library Acquisitions	0	0	0	0	516	0	0	0	0	0	0	516			516
4. Equipment and Furniture Purchases	919	0	919	0	59	22	0	207	129	0	38	1,374			1,374
5. Equipment Rental and Maintenance	0	0	0	0	0	0	0	0	0	0	0	0			0
6. Printing and Duplicating	266	0	266	287	17	33	2	186	0	21	24	836			836
7. Materials and Supplies	2,976	0	2,976	23	80	488	692	462	0	45	326	5,092			5,092
8. Communications	181	0	181	0	7	13	33	149	75	399	70	927			927
9. Professional Fees	25	0	25	0	11	0	0	163	0	0	0	199			199
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0	0			0
11. Travel	905	0	905	2	18	64	39	288	0	30	27	1,373			1,373
12. Utilities	0	0	0	0	0	0	0	0	0	0	352	352			352
13. Renovations and Alterations	0	0	0	0	0	0	0	0	1,067	0	0	1,067			1,067
14. Externally Contracted Services	0	0	0	0	0	0	0	0	2,175	0	0	2,175			2,175
15. Scholarships, Bursaries, etc.	0	0	0	0	0	2,122	0	0	0	0	0	2,122			2,122
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0	0			0
17. Interest	0	0	0	0	0	0	0	0	0	0	1,471	1,471			1,471
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	7,879	0	0	7,879			7,879
19. Other Operational Expenditures	0	0	0	0	0	0	0	502	0	0	0	502			502
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0	0			0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0	0			0
Total	24,867	0	24,867	642	1,648	4,285	1,963	4,756	11,326	1,223	3,065	53,775			53,775

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - OPERATING
(in thousands of dollars)

Nipissing University

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)								
1. Salaries and Wages:												
(i) Academic Ranks - Full Time		10,686	0	10,686	0	0	0	0	0	0	0	10,686
(ii) Academic Ranks -Part Time		3,496	0	3,496	0	0	0	0	0	0	0	3,496
(iii) Other Instruction & Research -Full Time		0	0	0	0	0	0	0	0	0	0	0
(iv) Other Instruction & Research -Part Time		0	0	0	0	0	0	0	0	0	0	0
(v) Other Salaries & Wages - Full Time		2,061	0	2,061	275	603	1,128	970	2,083	0	576	7,696
(vi) Other Salaries & Wages - Part Time		356	0	356	3	204	192	41	236	1	40	1,073
Total Salaries and Wages		16,599	0	16,599	278	807	1,320	1,011	2,319	1	616	22,951
2. Employee Benefits		2,648	0	2,648	52	133	223	186	480	0	112	3,834
Total Salaries and Benefits		19,247	0	19,247	330	940	1,543	1,197	2,799	1	728	26,785
3. Library Acquisitions		0	0	0	0	516	0	0	0	0	0	516
4. Equipment and Furniture Purchases		101	0	101	0	59	22	0	207	129	0	518
5. Equipment Rental and Maintenance		0	0	0	0	0	0	0	0	0	0	0
6. Printing and Duplicating		245	0	245	287	17	33	2	186	0	21	791
7. Materials and Supplies		2,851	0	2,851	23	80	348	692	462	0	45	4,501
8. Communications		181	0	181	0	7	13	33	149	75	399	857
9. Professional Fees		25	0	25	0	11	0	0	163	0	0	199
10. Costs of Goods Sold		0	0	0	0	0	0	0	0	0	0	0
11. Travel		791	0	791	2	18	64	39	288	0	30	1,232
12. Utilities		0	0	0	0	0	0	0	0	0	0	0
13. Renovations and Alterations		0	0	0	0	0	0	0	0	1,067	0	1,067
14. Externally Contracted Services		0	0	0	0	0	0	0	0	2,175	0	2,175
15. Scholarships, Bursaries, etc.		0	0	0	0	0	1,286	0	0	0	0	1,286
16. Debt Repayments		0	0	0	0	0	0	0	0	0	0	0
17. Interest		0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures		0	0	0	0	0	0	0	502	0	0	502
20. Internal Cost Allocations		(41)	0	(41)	0	0	0	0	0	0	0	(41)
21. External Cost Recoveries		0	0	0	0	0	0	0	0	0	0	0
Total		23,400	0	23,400	642	1,648	3,309	1,963	4,756	3,447	1,223	40,388

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - TRUST

(in thousands of dollars)

Nipissing University

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:												
(i) Academic Ranks		0	0	0	0	0	0	0	0	0	0	0
(ii) Other Instruction & Research		0	0	0	0	0	0	0	0	0	0	0
(iii) Other Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0
Total Salaries and Wages		0	0	0	0	0	0	0	0	0	0	0
2. Employee Benefits		0	0	0	0	0	0	0	0	0	0	0
Total Salaries and Benefits		0	0	0	0	0	0	0	0	0	0	0
3. Library Acquisitions		0	0	0	0	0	0	0	0	0	0	0
4. Equipment and Furniture Purchases		0	0	0	0	0	0	0	0	0	0	0
5. Equipment Rental and Maintenance		0	0	0	0	0	0	0	0	0	0	0
6. Printing and Duplicating		0	0	0	0	0	0	0	0	0	0	0
7. Materials and Supplies		0	0	0	0	0	140	0	0	0	0	140
8. Communications		0	0	0	0	0	0	0	0	0	0	0
9. Professional Fees		0	0	0	0	0	0	0	0	0	0	0
10. Costs of Goods Sold		0	0	0	0	0	0	0	0	0	0	0
11. Travel		0	0	0	0	0	0	0	0	0	0	0
12. Utilities		0	0	0	0	0	0	0	0	0	0	0
13. Renovations and Alterations		0	0	0	0	0	0	0	0	0	0	0
14. Externally Contracted Services		0	0	0	0	0	0	0	0	0	0	0
15. Scholarships, Bursaries, etc.		0	0	0	0	0	836	0	0	0	0	836
16. Debt Repayments		0	0	0	0	0	0	0	0	0	0	0
17. Interest		0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures		0	0	0	0	0	0	0	0	0	0	0
20. Internal Cost Allocations		0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries		0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	976	0	0	0	0	976

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

Nipissing University

	Operating						Ancillary Enterprises				
	Repairs, Renovations, & Replace-ments		Purchase Order Commit-ments	Budget Appro-priations	Self Insur-ance	Unex-pended Pension Contri-butions	Other	Total	Repairs, Renovations, & Replace-ments	Purchase Order Commit-ments	Other
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	0	0	0	0	0	0	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	0	0	0	0	0	0	0	0	0	0	0
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	0	0	0	0	0	0	0	0	0	0
5. Balance - Beginning of Year	0	0	0	0	0	0	0	0	0	0	0
6. Balance -End of Year	0	0	0	0	0	0	0	0	0	0	0

O.C.A.D.

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2005
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(in thousands of dollars)

Ontario College of Art & Design

	General Expendable Funds					Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital			
	Unappropriated (1)	Appropriated (2)	Unappropriated (3)	Appropriated (4)						
1. Total Revenue	31,561	0	54	0	0	261	5,108	36,984	149	
2. Total Expense	30,117	0	42	0	0	261	8,271	38,691	0	
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0	
4. Net Revenue (Expense)	1,444	0	12	0	0	0	(3,163)	(1,707)	149	
5. Interfund Transfers	0	0	0	0	0	0	0	0	0	
6. Net Variation in Appropriations	(1,947)	1,947	0	0	0	0	0	0	0	
7. Net Increase (Decrease) for the Year per COFO-UO Report	(503)	1,947	12	0	0	0	(3,163)	(1,707)	149	
8. Net Reconciling Items	570	0	(12)	0	0	0	3,020	3,578	(36)	
9. Balance - Beginning of the Year per prior year's COFO Report	75	1,750	0	0	0	0	5,077	6,902	800	
10. Balance - End of the Year per Financial Statements	142	3,697	0	0	0	0	4,934	8,773	913	
Distribution of Balance - End of the Year										
11. Unrestricted	142	0	0	0	0	0	0	142	0	
12. Internally Restricted	0	3,697	0	0	0	0	0	3,697	913	
13. Investment in Capital Assets	0	0	0	0	0	0	4,934	4,934	0	
14. Externally Restricted	0	0	0	0	0	0	0	0	0	
Total	142	3,697	0	0	0	0	4,934	8,773	913	

Endowment funds at end of year are reported at book value.

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2005

REVENUE

(in thousands of dollars)

Ontario College of Art & Design

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment	
	Operating		Ancillary		Sponsored Research			Trust	Capital			
	Operating	Other (Non-Credit)	Subtotal	Entities Consolidated	Entities Not Consolidated	Subtotal						
							(1)					(2)
1. Government Grants and Contracts:												
a) Ontario MTCU												
	12,212	0	12,212	0	0	0	0	0	0	0	12,212	0
(i) Basic Formula Grant												
(ii) Non-Formula Grants	2,683	0	2,683	0	0	0	0	0	1,408	0	4,091	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	0	0	0	0	111
b) Other Ontario Government Grants and Contracts	0	0	0	0	0	0	0	0	0	0	0	0
Total Ontario Grants and Contracts												
	14,895	0	14,895	0	0	0	0	0	1,408	0	16,303	111
c) Federal												
d) Municipal	0	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0	0
2. Fees												
a) Tuition Fees	13,718	0	13,718	0	0	0	0	0	0	0	13,718	0
b) Miscellaneous Fees	1,367	0	1,367	0	0	0	0	0	0	0	1,367	0
3. Borrowings												
4. Donations and Non-Government Grants and Contracts												
5. Sales of Services and Products	720	0	720	0	0	0	0	261	0	981	2	2
6. Investment Income	0	0	0	54	0	0	0	0	0	54	0	0
a) Endowment	0	0	0	0	0	0	0	0	0	0	0	36
b) Other Investment Income	229	0	229	0	0	0	0	0	0	229	0	0
7. Miscellaneous	612	0	612	0	0	0	0	0	0	612	0	0
Total	31,561	0	31,561	54	0	0	0	261	5,108	36,984	149	

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2005
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

Ontario College of Art & Design

Fund	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating		15,102	0	15,102	1,072	1,072	2,815	1,311	3,860	3,874	1,011	0	30,117
Other (Non-Credit)		0	0	0	0	0	0	0	0	0	0	0	0
Ancillary		0	0	0	0	0	0	0	0	0	0	42	42
Sponsored Research		0	0	0	0	0	0	0	0	0	0	0	0
Trust		0	0	0	0	0	261	0	0	0	0	0	261
Capital		0	0	0	0	0	0	0	0	8,271	0	0	8,271
Total		15,102	0	15,102	1,072	1,072	3,076	1,311	3,860	12,145	1,011	42	38,691

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2005
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

Ontario College of Art & Design

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non- Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
						Entities Consolidated	Entities Not Consolidated	Subtotal			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
1. Salaries and Wages:											
(i) Academic Ranks	10,408	0	10,408	0	0	0	0	0	0	10,408	
(ii) Other Instruction & Research	1,063	0	1,063	0	0	0	0	0	0	1,063	
(iii) Other Salaries & Wages	6,901	0	6,901	0	0	0	0	0	0	6,901	
Total Salaries and Wages	18,372	0	18,372	0	0	0	0	0	0	18,372	
2. Employee Benefits	2,674	0	2,674	0	0	0	0	0	0	2,674	
Total Salaries and Benefits	21,046	0	21,046	0	0	0	0	0	0	21,046	
3. Library Acquisitions	309	0	309	0	0	0	0	0	0	309	
4. Equipment and Furniture Purchases	32	0	32	0	0	0	0	0	2,133	2,165	
5. Equipment Rental and Maintenance	389	0	389	0	0	0	0	0	0	389	
6. Printing and Duplicating	293	0	293	0	0	0	0	0	0	293	
7. Materials and Supplies	2,296	0	2,296	0	0	0	0	0	0	2,296	
8. Communications	187	0	187	0	0	0	0	0	0	187	
9. Professional Fees	288	0	288	0	0	0	0	0	0	288	
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	
11. Travel	145	0	145	0	0	0	0	0	0	145	
12. Utilities	652	0	652	0	0	0	0	0	0	652	
13. Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	
14. Externally Contracted Services	1,939	0	1,939	42	0	0	0	0	0	1,981	
15. Scholarships, Bursaries, etc.	1,095	0	1,095	0	0	0	0	261	0	1,356	
16. Debt Repayments	0	0	0	0	0	0	0	0	81	81	
17. Interest	598	0	598	0	0	0	0	0	0	598	
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	
19. Other Operational Expenditures	848	0	848	0	0	0	0	0	6,057	6,057	
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	848	
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	
Total	30,117	0	30,117	42	0	0	0	261	8,271	38,691	

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2005
SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

Ontario College of Art & Design

Functional Area Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub- total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Salaries and Wages:												
(i) Academic Ranks	10,408	0	10,408	0	0	0	0	0	0	0	0	10,408
(ii) Other Instruction & Research	1,063	0	1,063	0	0	0	0	0	0	0	0	1,063
(iii) Other Salaries & Wages	1,090	0	1,090	781	575	1,073	367	1,965	602	428	0	6,901
Total Salaries and Wages	12,561	0	12,561	781	575	1,073	367	1,965	602	428	0	18,372
2. Employee Benefits	1,785	0	1,785	120	110	199	52	246	102	60	0	2,874
Total Salaries and Benefits	14,346	0	14,346	901	685	1,272	439	2,211	704	488	0	21,046
3. Library Acquisitions	0	0	0	0	309	0	0	0	0	0	0	309
4. Equipment and Furniture Purchases	23	0	23	0	9	0	0	0	2,133	0	0	2,165
5. Equipment Rental and Maintenance	92	0	92	13	11	0	113	63	88	9	0	369
6. Printing and Duplicating	65	0	65	22	1	28	1	32	2	142	0	293
7. Materials and Supplies	537	0	537	78	41	116	726	285	377	136	0	2,296
8. Communications	5	0	5	16	0	14	29	28	60	35	0	187
9. Professional Fees	6	0	6	0	0	0	0	257	25	0	0	288
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0	0
11. Travel	15	0	15	37	9	7	3	70	0	4	0	145
12. Utilities	0	0	0	0	0	0	0	0	652	0	0	652
13. Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0	0
14. Externally Contracted Services	0	0	0	0	3	280	0	119	1,435	102	42	1,981
15. Scholarships, Bursaries, etc.	0	0	0	0	0	1,356	0	0	0	0	0	1,356
16. Debt Repayments	0	0	0	0	0	0	0	0	81	0	0	81
17. Interest	0	0	0	0	0	0	0	598	0	0	0	598
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	6,057	0	0	6,057
19. Other Operational Expenditures	13	0	13	5	4	3	0	197	531	95	0	848
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0	0
Total	15,102	0	15,102	1,072	1,072	3,076	1,311	3,860	12,145	1,011	42	38,691

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2005

EXPENSE - OPERATING
(in thousands of dollars)

Ontario College of Art & Design

Object of Expense	Functional Area	Instruction and Research				Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		Medicine		Sub-total	Academic Support							
		All Excl. Medicine	(2)									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
1. Salaries and Wages:												
(i) Academic Ranks - Full Time		7,175	0	7,175	0	0	0	0	0	0	0	7,175
(ii) Academic Ranks -Part Time		3,233	0	3,233	0	0	0	0	0	0	0	3,233
(iii) Other Instruction & Research -Full Time		0	0	0	0	0	0	0	0	0	0	0
(iv) Other Instruction & Research -Part Time		1,063	0	1,063	0	0	0	0	0	0	0	1,063
(v) Other Salaries & Wages - Full Time		884	0	884	758	546	1,004	387	1,965	491	428	6,463
(vi) Other Salaries & Wages - Part Time		206	0	206	23	29	69	0	0	111	0	438
Total Salaries and Wages		12,561	0	12,561	781	575	1,073	387	1,965	602	428	18,372
2. Employee Benefits		1,785	0	1,785	120	110	199	52	246	102	60	2,674
Total Salaries and Benefits		14,346	0	14,346	901	685	1,272	439	2,211	704	488	21,046
3. Library Acquisitions		0	0	0	0	309	0	0	0	0	0	309
4. Equipment and Furniture Purchases		23	0	23	0	9	0	0	0	0	0	32
5. Equipment Rental and Maintenance		92	0	92	13	11	0	113	63	88	9	369
6. Printing and Duplicating		65	0	65	22	1	28	1	32	2	142	293
7. Materials and Supplies		537	0	537	78	41	116	726	285	377	136	2,296
8. Communications		5	0	5	16	0	14	29	28	60	35	187
9. Professional Fees		6	0	6	0	0	0	0	257	25	0	288
10. Costs of Goods Sold		0	0	0	0	0	0	0	0	0	0	0
11. Travel		15	0	15	37	9	7	3	70	0	4	145
12. Utilities		0	0	0	0	0	0	0	0	652	0	652
13. Renovations and Alterations		0	0	0	0	0	0	0	0	0	0	0
14. Externally Contracted Services		0	0	0	0	3	280	0	119	1,435	102	1,939
15. Scholarships, Bursaries, etc.		0	0	0	0	0	1,095	0	0	0	0	1,095
16. Debt Repayments		0	0	0	0	0	0	0	0	0	0	0
17. Interest		0	0	0	0	0	0	0	598	0	0	598
18. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures		13	0	13	5	4	3	0	197	531	95	848
20. Internal Cost Allocations		0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries		0	0	0	0	0	0	0	0	0	0	0
Total		15,102	0	15,102	1,072	1,072	2,815	1,311	3,860	3,874	1,011	30,117

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2005
EXPENSE - TRUST
(in thousands of dollars)

Ontario College of Art & Design

Object of Expense	Functional Area		Instruction and Research			Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Exd. Medicine	Medicine	Sub-total	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:												
(i) Academic Ranks	0	0	0	0	0	0	0	0	0	0	0	0
(ii) Other Instruction & Research	0	0	0	0	0	0	0	0	0	0	0	0
(iii) Other Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0
Total Salaries and Wages	0	0	0	0	0	0	0	0	0	0	0	0
2. Employee Benefits	0	0	0	0	0	0	0	0	0	0	0	0
Total Salaries and Benefits	0	0	0	0	0	0	0	0	0	0	0	0
3. Library Acquisitions	0	0	0	0	0	0	0	0	0	0	0	0
4. Equipment and Furniture Purchases	0	0	0	0	0	0	0	0	0	0	0	0
5. Equipment Rental and Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
6. Printing and Duplicating	0	0	0	0	0	0	0	0	0	0	0	0
7. Materials and Supplies	0	0	0	0	0	0	0	0	0	0	0	0
8. Communications	0	0	0	0	0	0	0	0	0	0	0	0
9. Professional Fees	0	0	0	0	0	0	0	0	0	0	0	0
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0	0
11. Travel	0	0	0	0	0	0	0	0	0	0	0	0
12. Utilities	0	0	0	0	0	0	0	0	0	0	0	0
13. Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0	0
14. Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0	0
15. Scholarships, Bursaries, etc.	0	0	0	0	0	0	261	0	0	0	0	261
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	0	0	0	0	0	0	0	0	0	0	0	0
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	261	0	0	0	0	261

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

Ontario College of Art & Design

	Operating						Ancillary Enterprises				Total
	Repairs, Renovations, & Replacements	Purchase Order Commitments	Budget Appropriations	Self Insurance	Unexpended Pension Contributions	Other	Total	Repairs, Renovations, & Replacements	Purchase Order Commitments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	(500)	0	(375)	0	0	0	(875)	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	0	0	0	0	0	0	0	0	0	0	0
3. Other	2,822	0	0	0	0	0	2,822	0	0	0	0
4. Net Variation in Appropriations for the Year	2,322	0	(375)	0	0	0	1,947	0	0	0	0
5. Balance - Beginning of Year	1,375	0	375	0	0	0	1,750	0	0	0	0
6. Balance -End of Year	3,697	0	0	0	0	0	3,697	0	0	0	0

U.O.I.T.

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MARCH 31, 2005
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

University of Ontario Institute of Technology

	General Expendable Funds					Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital			
	Unappropriated	Appropriated	Unappropriated	Appropriated						
								(1)		
	(5)	(6)	(7)	(8)						
1. Total Revenue	31,763	0	0	0	880	0	227,800	260,443	1,650	
2. Total Expense	39,739	0	0	0	1,042	0	85,923	126,704	0	
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0	
4. Net Revenue (Expense)	(7,976)	0	0	0	(162)	0	141,877	133,739	1,650	
5. Interfund Transfers	0	0	0	0	0	0	0	0	0	
6. Net Variation in Appropriations	(2,225)	2,225	0	0	0	0	0	0	0	
7. Net Increase (Decrease) for the Year per COFO-UO Report	(10,201)	2,225	0	0	(162)	0	141,877	133,739	1,650	
8. Net Reconciling Items	3,820	0	0	0	162	0	(136,988)	(133,006)	(26)	
9. Balance - Beginning of the Year per prior year's COFO Report	(74,741)	0	0	0	0	0	77,131	2,390	371	
10. Balance - End of the Year per Financial Statements	(81,122)	2,225	0	0	0	0	82,020	3,123	1,995	
Distribution of Balance - End of the Year										
11. Unrestricted	(81,122)	0	0	0	0	0	84,409	3,287	0	
12. Internally Restricted	0	2,225	0	0	0	0	0	2,225	1,995	
13. Investment in Capital Assets	0	0	0	0	0	0	(2,389)	(2,389)	0	
14. Externally Restricted	0	0	0	0	0	0	0	0	0	
Total	(81,122)	2,225	0	0	0	0	82,020	3,123	1,995	

Endowment funds at end of year are reported at book value.

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MARCH 31, 2005

REVENUE

(in thousands of dollars)

University of Ontario Institute of Technology

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment	
	Operating		Ancillary		Sponsored Research			Trust	Capital			
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal					
								(1)	(2)	(3)	(4)	(5)
1. Government Grants and Contracts:												
a) Ontario MTCU												
(i) Basic Formula Grant	7,058	0	7,058	0	0	0	0	0	0	0	7,058	0
(ii) Non-Formula Grants	12,308	0	12,308	0	25	0	25	0	800	0	13,133	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	0	0	0	0	583
b) Other Ontario Government Grants and Contracts	0	0	0	0	58	0	58	0	0	0	58	0
Total Ontario Grants and Contracts	19,366	0	19,366	0	83	0	83	0	800	0	20,249	583
c) Federal	0	0	0	0	797	0	797	0	0	0	797	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0	0
2. Fees												
a) Tuition Fees	7,150	0	7,150	0	0	0	0	0	0	0	7,150	0
b) Miscellaneous Fees	4,248	0	4,248	0	0	0	0	0	0	0	4,248	0
3. Borrowings	0	0	0	0	0	0	0	0	220,000	0	220,000	0
4. Donations and Non-Government Grants and Contracts												
a) Endowment	0	999	999	0	0	0	0	0	7,000	0	7,999	999
5. Sales of Services and Products	0	0	0	0	0	0	0	0	0	0	0	0
6. Investment Income												
a) Endowment	0	0	0	0	0	0	0	0	0	0	0	68
b) Other Investment Income	0	0	0	0	0	0	0	0	0	0	0	0
7. Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0
Total	30,764	999	31,763	0	880	0	880	0	227,800	0	260,443	1,650

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MARCH 31, 2005
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

University of Ontario Institute of Technology

Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	9,563	0	9,563	5,805	1,300	1,846	4,933	12,338	2,261	1,693	0	39,739
Other (Non-Credit)	0	0	0	0	0	0	0	0	0	0	0	0
Ancillary	0	0	0	0	0	0	0	0	0	0	0	0
Sponsored Research	1,042	0	1,042	0	0	0	0	0	0	0	0	1,042
Trust	0	0	0	0	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0	85,923	0	0	85,923
Total	10,605	0	10,605	5,805	1,300	1,846	4,933	12,338	88,184	1,693	0	126,704

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MARCH 31, 2005
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(In thousands of dollars)

University of Ontario Institute of Technology

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non- Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
						Entities Consolidated	Entities Not Consolidated	Subtotal			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
1. Salaries and Wages:											
(i) Academic Ranks		4,889	0	4,889	0	42	0	42	0	4,931	
(ii) Other Instruction & Research		1,236	0	1,236	0	45	0	45	0	1,281	
(iii) Other Salaries & Wages		10,544	0	10,544	0	152	0	152	0	10,696	
Total Salaries and Wages		16,669	0	16,669	0	239	0	239	0	16,908	
2. Employee Benefits		2,862	0	2,862	0	18	0	18	0	2,880	
Total Salaries and Benefits		19,531	0	19,531	0	257	0	257	0	19,788	
3. Library Acquisitions		671	0	671	0	0	0	0	0	671	
4. Equipment and Furniture Purchases		278	0	278	0	36	0	36	0	10,839	
5. Equipment Rental and Maintenance		3,019	0	3,019	0	0	0	0	0	3,020	
6. Printing and Duplicating		8	0	8	0	0	0	0	0	8	
7. Materials and Supplies		1,569	0	1,569	0	671	0	671	0	7	
8. Communications		134	0	134	0	0	0	0	0	134	
9. Professional Fees		564	0	564	0	0	0	0	0	4,853	
10. Costs of Goods Sold		0	0	0	0	0	0	0	0	0	
11. Travel		842	0	842	0	38	0	38	0	880	
12. Utilities		766	0	766	0	0	0	0	0	766	
13. Renovations and Alterations		0	0	0	0	14	0	14	0	151	
14. Externally Contracted Services		1,183	0	1,183	0	0	0	0	0	1,186	
15. Scholarships, Bursaries, etc.		921	0	921	0	0	0	0	0	921	
16. Debt Repayments		0	0	0	0	0	0	0	0	0	
17. Interest		8,500	0	8,500	0	0	0	0	0	8,500	
18. Building, Land and Site Services		0	0	0	0	0	0	0	0	66,556	
19. Other Operational Expenditures		1,577	0	1,577	0	0	0	0	0	2,644	
20. Internal Cost Allocations		(26)	0	(26)	0	26	0	26	0	0	
21. External Cost Recoveries		202	0	202	0	0	0	0	0	202	
Total		39,739	0	39,739	0	1,042	0	1,042	0	85,923	
										126,704	

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MARCH 31, 2005
SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

University of Ontario Institute of Technology

Object of Expense	Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
			All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
1. Salaries and Wages:														
(i) Academic Ranks	4,931	0	4,931	0	0	0	0	0	0	0	0	0	0	4,931
(ii) Other Instruction & Research	1,281	0	1,281	0	0	0	0	0	0	0	0	0	0	1,281
(iii) Other Salaries & Wages	1,629	0	1,629	3,992	472	697	1,323	1,299	435	849	0	0	0	10,696
Total Salaries and Wages	7,841	0	7,841	3,992	472	697	1,323	1,299	435	849	0	0	0	16,908
2. Employee Benefits	1,238	0	1,238	632	110	158	278	222	93	149	0	0	0	2,880
Total Salaries and Benefits	9,079	0	9,079	4,624	582	855	1,601	1,521	528	998	0	0	0	19,788
3. Library Acquisitions	0	0	0	0	671	0	0	0	0	0	0	0	0	671
4. Equipment and Furniture Purchases	72	0	72	0	0	0	242	0	10,525	0	0	0	0	10,839
5. Equipment Rental and Maintenance	45	0	45	0	6	0	2,958	0	11	0	0	0	0	3,020
6. Printing and Duplicating	8	0	8	0	0	0	0	0	0	0	0	0	0	8
7. Materials and Supplies	931	0	931	260	9	23	41	896	22	65	0	0	0	2,247
8. Communications	24	0	24	58	1	1	20	15	12	3	0	0	0	134
9. Professional Fees	0	0	0	63	0	24	0	477	4,853	0	0	0	0	5,417
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11. Travel	221	0	221	470	13	10	16	89	1	60	0	0	0	880
12. Utilities	0	0	0	0	0	0	0	0	766	0	0	0	0	766
13. Renovations and Alterations	14	0	14	0	0	0	0	0	151	0	0	0	0	165
14. Externally Contracted Services	110	0	110	93	13	12	55	242	1,835	9	0	0	0	2,369
15. Scholarships, Bursaries, etc.	0	0	0	0	0	921	0	0	0	0	0	0	0	921
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	0	0	8,500	0	0	0	0	0	8,500
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	66,556	0	0	0	0	66,556
19. Other Operational Expenditures	101	0	101	237	5	0	0	396	2,924	558	0	0	0	4,221
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	202	0	0	0	0	0	202
Total	10,605	0	10,605	5,805	1,300	1,846	4,933	12,338	88,184	1,693	0	0	0	126,704

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MARCH 31, 2005

EXPENSE - OPERATING

(in thousands of dollars)

University of Ontario Institute of Technology

Object of Expense	Functional Area		Instruction and Research				Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
			All Excl. Medicine	Medicine	Sub-total	Academic Support							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
1. Salaries and Wages:													
(i) Academic Ranks - Full Time	4,546	0	4,546	0	0	0	0	0	0	0	0	0	4,546
(ii) Academic Ranks -Part Time	343	0	343	0	0	0	0	0	0	0	0	0	343
(iii) Other Instruction & Research -Full Time	297	0	297	0	0	0	0	0	0	0	0	0	297
(iv) Other Instruction & Research -Part Time	939	0	939	0	0	0	0	0	0	0	0	0	939
(v) Other Salaries & Wages - Full Time	1,251	0	1,251	3,859	437	656	1,301	1,248	414	641			9,807
(vi) Other Salaries & Wages - Part Time	226	0	226	133	35	41	22	51	21	208			737
Total Salaries and Wages	7,602	0	7,602	3,992	472	697	1,323	1,299	435	849			16,669
2. Employee Benefits	1,220	0	1,220	632	110	158	278	222	93	149			2,862
Total Salaries and Benefits	8,822	0	8,822	4,624	582	855	1,601	1,521	528	998			19,531
3. Library Acquisitions	0	0	0	0	671	0	0	0	0	0			671
4. Equipment and Furniture Purchases	36	0	36	0	0	0	242	0	0	0			278
5. Equipment Rental and Maintenance	45	0	45	0	6	0	2,958	0	10	0			3,019
6. Printing and Duplicating	8	0	8	0	0	0	0	0	0	0			8
7. Materials and Supplies	260	0	260	260	9	23	41	896	15	65			1,569
8. Communications	24	0	24	58	1	1	20	15	12	3			134
9. Professional Fees	0	0	0	63	0	24	0	477	0	0			564
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0			0
11. Travel	183	0	183	470	13	10	16	89	1	60			842
12. Utilities	0	0	0	0	0	0	0	0	766	0			766
13. Renovations and Alterations	0	0	0	0	0	0	0	0	0	0			0
14. Externally Contracted Services	110	0	110	93	13	12	55	242	649	9			1,183
15. Scholarships, Bursaries, etc.	0	0	0	0	0	921	0	0	0	0			921
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0			0
17. Interest	0	0	0	0	0	0	0	8,500	0	0			8,500
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0			0
19. Other Operational Expenditures	101	0	101	237	5	0	0	396	280	558			1,577
20. Internal Cost Allocations	(26)	0	(26)	0	0	0	0	0	0	0			(26)
21. External Cost Recoveries	0	0	0	0	0	0	0	202	0	0			202
Total	9,563	0	9,563	5,805	1,300	1,846	4,933	12,338	2,261	1,693			39,739

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MARCH 31, 2005

EXPENSE - TRUST
(in thousands of dollars)

University of Ontario Institute of Technology

Object of Expense	Functional Area	Instruction and Research					Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		Medicine			Sub-total									
		All Excl. Medicine	(1)	(2)										
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
1	Salaries and Wages:													
	(i) Academic Ranks	0	0	0	0	0	0	0	0	0	0	0	0	0
	(ii) Other Instruction & Research	0	0	0	0	0	0	0	0	0	0	0	0	0
	(iii) Other Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Salaries and Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Employee Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Salaries and Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
3.	Library Acquisitions	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	Equipment and Furniture Purchases	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Equipment Rental and Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0
6.	Printing and Duplicating	0	0	0	0	0	0	0	0	0	0	0	0	0
7.	Materials and Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Professional Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	0	0	0	0	0	0	0	0	0	0	0	0	0
12.	Utilities	0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0	0	0
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	0	0	0	0	0	0	0	0
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MARCH 31, 2005
CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

University of Ontario Institute of Technology

	Operating						Ancillary Enterprises				Total				
	Repairs, Renovations, & Replace-ments		Purchase Order Commit-ments		Budget Appro-priations		Self Insur-ance		Unex-pended Pension Contri-butions			Other		Total	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		(11)			
1. Appropriation Reversals for the Year	0	0	836	0	0	1,389	2,225	0	0	0	0	0	0		
2. Deduct: Expenses Included in this Year's Operations	0	0	0	0	0	0	0	0	0	0	0	0	0		
3. Other	0	0	0	0	0	0	0	0	0	0	0	0	0		
4. Net Variation in Appropriations for the Year	0	0	836	0	0	1,389	2,225	0	0	0	0	0	0		
5. Balance - Beginning of Year	0	0	0	0	0	0	0	0	0	0	0	0	0		
6. Balance -End of Year	0	0	836	0	0	1,389	2,225	0	0	0	0	0	0		

OTTAWA

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(In thousands of dollars)

University of Ottawa

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated	Appropriated	Unappropriated	Appropriated					
1. Total Revenue	384,354	0	21,378	0	238,299	21,361	20,953	686,345	14,884
2. Total Expense	342,684	0	20,750	0	238,806	23,567	46,946	672,753	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	41,670	0	628	0	(507)	(2,206)	(25,993)	13,592	14,884
5. Interfund Transfers	(6,547)	0	852	0	2,683	(5,538)	6,922	(1,628)	1,628
6. Net Variation in Appropriations	(35,085)	35,085	0	0	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	38	35,085	1,480	0	2,176	(7,744)	(19,071)	11,964	16,512
8. Net Reconciling Items	(727)	0	1,351	0	(1,227)	13,059	23,884	36,340	0
9. Balance - Beginning of the Year per prior year's COFO Report	1,741	162,222	(18,577)	0	8,167	27,506	187,575	368,634	69,746
10. Balance - End of the Year per Financial Statements	1,052	197,307	(15,746)	0	9,116	32,821	192,388	416,938	86,258
Distribution of Balance - End of the Year									
11. Unrestricted	1,052	0	0	0	0	0	0	1,052	0
12. Internally Restricted	0	197,307	(15,746)	0	9,116	32,821	17,424	240,922	7,311
13. Investment in Capital Assets	0	0	0	0	0	0	174,964	174,964	0
14. Externally Restricted	0	0	0	0	0	0	0	0	78,947
Total	1,052	197,307	(15,746)	0	9,116	32,821	192,388	416,938	86,258

Endowment funds at end of year are reported at market value.

Note 1: In addition to the above revenue and expenses, \$3,430 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE

(in thousands of dollars)

University of Ottawa

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Government Grants and Contracts:											
a) Ontario MTCU											
	140,968	0	140,968	0	0	0	0	0	0	140,968	0
(i) Basic Formula Grant											
(ii) Non-Formula Grants	58,427	0	58,427	0	2,854	0	2,854	0	19,408	80,689	8,396
(iii) Other MTCU Grants and Contracts	457	0	457	0	0	0	0	2,598	0	3,055	777
b) Other Ontario Government Grants and Contracts	1,455	0	1,455	0	28,030	13,891	41,921	6,680	0	50,056	0
Total Ontario Grants and Contracts	201,307	0	201,307	0	30,884	13,891	44,775	9,278	19,408	274,768	9,173
c) Federal											
d) Municipal	3,770	0	3,770	0	73,977	27,449	101,426	481	0	105,677	0
e) Other Provinces	475	0	475	0	121	80	201	30	0	231	0
f) Foreign	0	0	0	0	1,013	2,622	3,635	0	0	4,110	0
2. Fees					0	3,230	3,230	0	0	3,230	0
a) Tuition Fees	145,201	4,718	149,919	0	0	0	0	0	0	149,919	0
b) Miscellaneous Fees	10,955	0	10,955	14,416	0	0	0	0	0	25,371	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts											
a) Endowment	0	0	0	0	1,269	0	1,269	1,130	0	2,419	2,150
b) Other Investment Income	11,050	0	11,050	(1,604)	108	4,290	4,398	3,797	729	18,370	0
5. Sales of Services and Products	4,878	13	4,891	4,342	285	188	473	1,829	273	11,808	0
6. Investment Income											
a) Endowment	0	0	0	0	1,269	0	1,269	1,130	0	2,419	2,150
b) Other Investment Income	11,050	0	11,050	(1,604)	108	4,290	4,398	3,797	729	18,370	0
7. Miscellaneous	4,878	13	4,891	4,342	285	188	473	1,829	273	11,808	0
Total	379,623	4,731	384,354	21,378	133,282	105,017	238,299	21,361	20,953	686,345	14,884

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

University of Ottawa

Fund	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating		175,704	26,624	202,328	17,218	18,086	37,530	11,164	19,030	27,244	7,992	0	340,592
Other (Non-Credit)		2,092	0	2,092	0	0	0	0	0	0	0	0	2,092
Ancillary		0	0	0	0	0	0	0	0	0	0	20,750	20,750
Sponsored Research		75,857	162,949	238,806	0	0	0	0	0	0	0	0	238,806
Trust		4,135	12,965	17,120	177	1,847	2,470	0	1,434	195	324	0	23,567
Capital		0	0	0	0	0	0	0	0	46,946	0	0	46,946
Total		257,788	202,558	460,346	17,395	19,933	40,000	11,164	20,464	74,385	8,316	20,750	672,753

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

University of Ottawa

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non- Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
						Entities Consolidated	Entities Not Consolidated	Subtotal			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
1. Salaries and Wages:											
(i) Academic Ranks		91,990	31	92,021	0	7,755	0	7,755	1,803	0	101,579
(ii) Other Instruction & Research		25,592	746	26,338	0	15,120	36,976	52,096	3,401	0	81,835
(iii) Other Salaries & Wages		92,625	530	93,155	3,502	18,997	10,301	29,298	6,544	0	132,499
Total Salaries and Wages		210,207	1,307	211,514	3,502	41,872	47,277	89,149	11,748	0	315,913
2. Employee Benefits		40,825	164	40,989	529	3,695	7,937	11,632	1,445	0	54,595
Total Salaries and Benefits		251,032	1,471	252,503	4,031	45,567	55,214	100,781	13,193	0	370,508
3. Library Acquisitions		8,378	9	8,387	0	779	0	779	1,319	0	10,485
4. Equipment and Furniture Purchases		10,357	12	10,369	387	18,276	4,822	23,098	794	2,649	37,297
5. Equipment Rental and Maintenance		6,350	18	6,368	799	812	1,459	2,271	176	0	9,614
6. Printing and Duplicating		2,400	74	2,474	43	429	281	710	153	0	3,380
7. Materials and Supplies		5,784	19	5,803	313	10,131	19,838	29,969	2,877	0	38,962
8. Communications		2,129	6	2,135	12	254	249	503	61	0	2,711
9. Professional Fees		3,474	228	3,702	33	0	5,376	5,376	378	0	9,489
10. Costs of Goods Sold		0	0	0	0	0	0	0	0	0	0
11. Travel		4,337	57	4,394	87	5,762	2,496	8,258	1,054	0	13,793
12. Utilities		8,241	0	8,241	2,294	0	1,018	1,018	0	0	11,553
13. Renovations and Alterations		908	122	1,030	1,154	178	667	845	195	8,677	11,901
14. Externally Contracted Services		6,301	1	6,302	2,944	202	2,401	2,603	28	0	11,877
15. Scholarships, Bursaries, etc.		23,326	0	23,326	0	7,147	89	7,236	2,431	0	32,993
16. Debt Repayments		503	0	503	2,114	0	0	0	0	0	2,617
17. Interest		10,425	9	10,434	3,809	3	10	13	0	0	14,256
18. Building, Land and Site Services		0	0	0	0	0	1,775	1,775	0	0	37,395
19. Other Operational Expenditures		11,566	66	11,632	1,988	34,711	815	35,526	3,428	0	52,574
20. Internal Cost Allocations		(10,280)	0	(10,280)	742	9,538	0	9,538	0	0	0
21. External Cost Recoveries		(4,639)	0	(4,639)	0	0	8,507	8,507	(2,520)	0	1,348
Total		340,592	2,092	342,684	20,750	133,789	105,017	238,806	23,567	46,946	672,753

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Ottawa

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Salaries and Wages.													
(i) Academic Ranks		84,712	16,867	101,579	0	0	0	0	0	0	0	0	101,579
(ii) Other Instruction & Research		37,342	44,493	81,835	0	0	0	0	0	0	0	0	81,835
(iii) Other Salaries & Wages		35,688	33,647	69,335	12,319	7,830	9,619	5,357	11,934	8,065	4,538	3,502	132,499
Total Salaries and Wages		157,742	95,007	252,749	12,319	7,830	9,619	5,357	11,934	8,065	4,538	3,502	315,913
2. Employee Benefits		29,061	14,651	43,712	129	1,768	868	1,244	3,502	2,059	784	529	54,595
Total Salaries and Benefits		186,803	109,658	296,461	12,448	9,598	10,487	6,601	15,436	10,124	5,322	4,031	370,508
3. Library Acquisitions		712	76	788	0	9,697	0	0	0	0	0	0	10,485
4. Equipment and Furniture Purchases		22,205	7,952	30,157	1,251	203	324	1,733	496	2,649	97	387	37,297
5. Equipment Rental and Maintenance		2,154	2,009	4,163	767	229	123	2,119	1,162	156	96	799	9,614
6. Printing and Duplicating		1,377	521	1,898	624	32	121	7	178	7	470	43	3,380
7. Materials and Supplies		6,374	29,200	35,574	386	118	543	87	503	1,169	269	313	38,962
8. Communications		630	438	1,068	319	52	41	111	120	742	246	12	2,711
9. Professional Fees		841	5,701	6,542	482	46	67	533	994	71	721	33	9,489
10. Costs of Goods Sold		0	0	0	0	0	0	0	0	0	0	0	0
11. Travel		7,133	4,730	11,863	474	140	595	69	379	75	111	87	13,793
12. Utilities		0	1,018	1,018	0	0	0	0	0	8,241	0	2,294	11,553
13. Renovations and Alterations		268	699	967	0	0	0	0	0	9,780	0	1,154	11,901
14. Externally Contracted Services		453	2,611	3,064	32	29	494	25	52	5,231	6	2,944	11,877
15. Scholarships, Bursaries, etc.		6,565	671	7,236	0	0	25,757	0	0	0	0	0	32,993
16. Debt Repayments		0	0	0	0	0	503	0	0	0	0	2,114	2,617
17. Interest		8,632	11	8,643	5	0	1,532	0	255	0	12	3,809	14,256
18. Building, Land and Site Services		0	1,775	1,775	0	0	0	0	0	35,620	0	0	37,395
19. Other Operational Expenditures		14,179	27,086	41,265	888	57	1,410	156	4,915	674	1,221	1,988	52,574
20. Internal Cost Allocations		1,102	607	1,709	0	0	0	0	(2,451)	0	0	742	0
21. External Cost Recoveries		(1,640)	7,795	6,155	(281)	(268)	(1,997)	(277)	(1,575)	(154)	(255)	0	1,348
Total		257,788	202,558	460,346	17,395	19,933	40,000	11,164	20,464	74,385	8,316	20,750	672,753

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - OPERATING

(in thousands of dollars)

University of Ottawa

Object of Expense	Functional Area		Instruction and Research				Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
			All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)			
1	Salaries and Wages:													
(i)	75,930	8,143	84,073	0	0	0	0	0	0	0	0	0	0	84,073
(ii)	4,204	3,713	7,917	0	0	0	0	0	0	0	0	0	0	7,917
(iii)	9,577	237	9,814	0	0	0	0	0	0	0	0	0	0	9,814
(iv)	14,817	961	15,778	0	0	0	0	0	0	0	0	0	0	15,778
(v)	19,939	5,813	25,752	9,239	7,083	4,001	4,731	8,889	7,227	2,766	2,766	69,688		
(vi)	7,828	1,752	9,580	3,033	437	5,276	626	1,479	838	1,668	1,668	22,937		
	132,295	20,619	152,914	12,272	7,520	9,277	5,357	10,368	8,065	4,434	4,434	210,207		
2.	27,211	3,360	30,571	129	1,721	844	1,244	3,474	2,059	783	783	40,825		
	159,506	23,979	183,485	12,401	9,241	10,121	6,601	13,842	10,124	5,217	5,217	251,032		
3.	0	0	0	0	8,378	0	0	0	0	0	0	8,378		
4.	5,823	481	6,304	1,232	192	314	1,733	485	0	0	97	10,357		
5.	1,446	265	1,711	767	222	122	2,119	1,159	156	94	94	6,350		
6.	946	84	1,030	609	24	118	7	154	7	451	451	2,400		
7.	2,401	550	2,951	339	111	505	87	503	1,169	119	119	5,784		
8.	488	27	515	319	42	40	111	119	742	241	241	2,129		
9.	503	217	720	366	8	67	533	990	71	719	719	3,474		
10.	0	0	0	0	0	0	0	0	0	0	0	0		
11.	2,152	578	2,730	459	51	501	69	363	75	89	89	4,337		
12.	0	0	0	0	0	0	0	0	8,241	0	0	8,241		
13.	0	0	0	0	0	0	0	0	908	0	0	908		
14.	363	70	433	32	29	493	25	52	5,231	6	6	6,301		
15.	0	0	0	0	0	0	0	0	0	0	0	23,326		
16.	0	0	0	0	0	0	0	0	0	0	0	503		
17.	8,620	1	8,621	5	0	1,532	0	255	0	12	12	10,425		
18.	0	0	0	0	0	0	0	0	0	0	0	0		
19.	2,212	627	2,839	786	56	1,371	156	4,722	674	962	962	11,566		
20.	(7,829)	0	(7,829)	0	0	0	0	(2,451)	0	0	0	(10,280)		
21.	(927)	(255)	(1,182)	(97)	(268)	(1,483)	(277)	(1,163)	(154)	(15)	(15)	(4,639)		
Total	175,704	26,624	202,328	17,218	18,086	37,530	11,164	19,030	27,244	7,992	7,992	340,592		

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - TRUST

(in thousands of dollars)

University of Ottawa

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:												
(i) Academic Ranks		244	1,559	1,803	0	0	0	0	0	0	0	1,803
(ii) Other Instruction & Research		1,098	2,303	3,401	0	0	0	0	0	0	0	3,401
(iii) Other Salaries & Wages		1,498	2,677	4,175	47	310	342	0	1,566	0	104	6,544
Total Salaries and Wages		2,840	6,539	9,379	47	310	342	0	1,566	0	104	11,748
2. Employee Benefits		275	1,070	1,345	0	47	24	0	28	0	1	1,445
Total Salaries and Benefits		3,115	7,609	10,724	47	357	366	0	1,594	0	105	13,193
3. Library Acquisitions		0	0	0	0	1,319	0	0	0	0	0	1,319
4. Equipment and Furniture Purchases		152	591	743	19	11	10	0	11	0	0	794
5. Equipment Rental and Maintenance		33	130	163	0	7	1	0	3	0	2	176
6. Printing and Duplicating		60	24	84	15	8	3	0	24	0	19	153
7. Materials and Supplies		122	2,513	2,635	47	7	38	0	0	0	150	2,877
8. Communications		11	33	44	0	10	1	0	1	0	5	61
9. Professional Fees		110	108	218	116	38	0	0	4	0	2	378
10. Costs of Goods Sold		0	0	0	0	0	0	0	0	0	0	0
11. Travel		502	316	818	15	89	94	0	16	0	22	1,054
12. Utilities		0	0	0	0	0	0	0	0	0	0	0
13. Renovations and Alterations		0	0	0	0	0	0	0	0	195	0	195
14. Externally Contracted Services		6	21	27	0	0	1	0	0	0	0	28
15. Scholarships, Bursaries, etc.		0	0	0	0	0	2,431	0	0	0	0	2,431
16. Debt Repayments		0	0	0	0	0	0	0	0	0	0	0
17. Interest		0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures		737	2,097	2,834	102	1	39	0	193	0	259	3,428
20. Internal Cost Allocations		0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries		(713)	(457)	(1,170)	(184)	0	(514)	0	(412)	0	(240)	(2,520)
Total		4,135	12,985	17,120	177	1,847	2,470	0	1,434	195	324	23,567

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

University of Ottawa

	Operating						Ancillary Enterprises				Total
	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Budget Appro- priations	Self Insur- ance	Unex- pended Pension Contri- butions	Other	Total	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	0	0	0	0	0	0	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	0	7,179	21,712	0	98,071	35,260	162,222	0	0	0	0
3. Other	0	8,704	25,112	0	105,126	58,365	197,307	0	0	0	0
4. Net Variation in Appropriations for the Year	0	1,525	3,400	0	7,055	23,105	35,085	0	0	0	0
5. Balance - Beginning of Year	0	7,179	21,712	0	98,071	35,260	162,222	0	0	0	0
6. Balance -End of Year	0	8,704	25,112	0	105,126	58,365	197,307	0	0	0	0

QUEEN'S

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(in thousands of dollars)

Queen's University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated	Appropriated	Unappropriated	Appropriated					
					(5)	(6)	(7)	(8)	(9)
1. Total Revenue	371,666	0	58,014	0	155,472	46,592	16,992	648,736	43,940
2. Total Expense	356,503	0	57,046	0	163,494	46,597	7,791	631,431	0
3. Lump Sum Payments	635	0	0	0	13	184	0	832	0
4. Net Revenue (Expense)	14,528	0	968	0	(8,035)	(189)	9,201	16,473	43,940
5. Interfund Transfers	(2,611)	0	(251)	0	0	2,044	(1,600)	(2,418)	2,418
6. Net Variation in Appropriations	(13,056)	13,056	(201)	201	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(1,139)	13,056	516	201	(8,035)	1,855	7,601	14,055	46,358
8. Net Reconciling Items	(1,546)	0	(651)	0	10,032	39	2,822	10,696	0
9. Balance - Beginning of the Year per prior year's COFO Report	(38,688)	41,785	(12,983)	8,958	27,138	28,941	81,246	136,397	384,310
10. Balance - End of the Year per Financial Statements	(41,373)	54,841	(13,118)	9,159	29,135	30,835	91,669	161,148	430,668
Distribution of Balance - End of the Year									
11. Unrestricted	(41,373)	0	(13,118)	0	0	0	(30,573)	(85,064)	0
12. Internally Restricted	0	54,841	0	9,159	29,135	30,835	14,895	138,865	142,100
13. Investment in Capital Assets	0	0	0	0	0	0	107,347	107,347	0
14. Externally Restricted	0	0	0	0	0	0	0	0	288,568
Total	(41,373)	54,841	(13,118)	9,159	29,135	30,835	91,669	161,148	430,668

Endowment funds at end of year are reported at book value.

Note 1: In addition to the above revenue and expenses, \$3,932 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE

(In thousands of dollars)

Queen's University

Source	General Expendable Funds				Ancillary	Restricted Expendable Funds				Total Expendable Funds	Endowment
	Operating		Subtotal	Sponsored Research		Trust	Capital				
	Operating	Other (Non-Credit)		Entities Consolidated				Entities Not Consolidated	Subtotal		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	117,115	0	117,115	0	0	0	0	0	117,115	0	
(ii) Non-Formula Grants	20,436	0	20,436	61	2,296	0	2,296	13	33,744	6,124	
(iii) Other MTCU Grants and Contracts	25	0	25	0	0	0	0	5,531	5,556	3,391	
b) Other Ontario Government Grants and Contracts	69,423	0	69,423	0	16,821	0	16,821	403	86,647	0	
Total Ontario Grants and Contracts	206,999	0	206,999	61	19,117	0	19,117	5,947	243,062	9,515	
c) Federal	0	0	0	0	73,981	156	74,137	470	8	74,615	
d) Municipal	0	0	0	0	0	0	0	24	0	24	
e) Other Provinces	0	0	0	0	36	0	36	6	0	42	
f) Foreign	0	0	0	0	3,224	0	3,224	70	0	3,294	
2. Fees											
a) Tuition Fees	114,133	14,113	128,246	0	0	0	0	0	0	128,246	
b) Miscellaneous Fees	9,706	0	9,706	36,616	0	0	0	0	0	46,322	
3. Borrowings	0	0	0	0	0	0	0	0	0	0	
4. Donations and Non-Government Grants and Contracts											
5. Sales of Services and Products	9,423	0	9,423	123	48,541	7,105	55,646	19,500	5,814	90,506	
6. Investment Income	0	0	0	20,251	0	0	0	0	0	20,251	
a) Endowment	4,418	0	4,418	0	1,928	0	1,928	13,923	0	20,269	
b) Other Investment Income	9,576	0	9,576	(6)	832	0	832	439	150	10,991	
7. Miscellaneous	3,234	64	3,298	969	552	0	552	6,213	82	11,114	
Total	357,489	14,177	371,666	58,014	148,211	7,261	155,472	46,592	16,992	648,736	

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

Queen's University

Fund	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating		140,380	89,047	229,427	11,325	18,122	34,311	8,675	3,239	27,984	11,287	0	344,370
Other (Non-Credit)		11,757	376	12,133	0	0	0	0	0	0	0	0	12,133
Ancillary		0	0	0	0	0	0	0	0	0	0	57,046	57,046
Sponsored Research		91,642	71,852	163,494	0	0	0	0	0	0	0	0	163,494
Trust		13,652	3,298	16,950	12,222	798	15,592	1	443	470	121	0	46,597
Capital		0	0	0	0	0	0	0	0	7,791	0	0	7,791
Total		257,431	164,573	422,004	23,547	18,920	49,903	8,676	3,682	36,245	11,408	57,046	631,431

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(In thousands of dollars)

Queen's University

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non- Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
						Entities Consolidated	Entities Not Consolidated	Subtotal			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:											
(i) Academic Ranks		101,188	892	102,080	0	8,264	0	8,264	1,500	0	111,844
(ii) Other Instruction & Research		8,424	258	8,682	0	41,007	3,671	44,678	2,967	0	56,327
(iii) Other Salaries & Wages		117,278	1,368	118,646	10,870	4,685	144	4,829	6,645	0	140,990
Total Salaries and Wages		226,890	2,518	229,408	10,870	53,956	3,815	57,771	11,112	0	309,161
2. Employee Benefits		32,119	374	32,493	1,531	6,605	435	7,040	1,643	0	42,707
Total Salaries and Benefits		259,009	2,892	261,901	12,401	60,561	4,250	64,811	12,755	0	351,868
3. Library Acquisitions		8,718	4	8,722	0	192	0	192	491	0	9,405
4. Equipment and Furniture Purchases		9,182	83	9,265	727	22,879	365	23,244	14,161	1,351	48,748
5. Equipment Rental and Maintenance		3,026	30	3,056	646	988	14	1,002	101	0	4,805
6. Printing and Duplicating		2,074	18	2,092	142	90	0	90	292	0	2,616
7. Materials and Supplies		19,469	5,051	24,520	4,102	21,277	1,818	23,095	3,553	0	55,270
8. Communications		3,933	134	4,067	896	67	6	73	181	0	5,217
9. Professional Fees		3,992	1,632	5,624	206	918	47	965	4,020	39	10,854
10. Costs of Goods Sold		0	0	0	3,380	0	0	0	0	0	3,380
11. Travel		4,608	163	4,771	583	7,873	363	8,236	1,826	0	15,416
12. Utilities		12,557	0	12,557	4,058	1	0	1	162	0	16,778
13. Renovations and Alterations		3,298	1	3,299	1,482	6,777	311	7,088	297	2,508	14,674
14. Externally Contracted Services		1,805	0	1,805	15,721	5,030	87	5,117	191	0	22,834
15. Scholarships, Bursaries, etc.		23,269	4	23,273	0	5,040	0	5,040	10,931	0	39,244
16. Debt Repayments		149	0	149	2,728	0	0	0	0	(2,557)	320
17. Interest		905	0	905	6,068	0	0	0	0	(1,713)	5,260
18. Building, Land and Site Services		1,219	0	1,219	243	5,891	0	5,891	0	8,216	15,569
19. Other Operational Expenditures		8,181	1,773	9,954	2,004	1,636	0	1,636	1,137	0	14,731
20. Internal Cost Allocations		(17,114)	390	(16,724)	1,659	17,090	0	17,090	(2,025)	0	0
21. External Cost Recoveries		(3,910)	(42)	(3,952)	0	(77)	0	(77)	(1,476)	(53)	(5,558)
Total		344,370	12,133	356,503	57,046	156,233	7,261	163,494	46,597	7,791	631,431

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

Queen's University

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	Salaries and Wages:												
	(i) Academic Ranks	80,587	31,257	111,844	0	0	0	0	0	0	0	0	111,844
	(ii) Other Instruction & Research	30,282	26,045	56,327	0	0	0	0	0	0	0	0	56,327
	(iii) Other Salaries & Wages	26,505	52,654	79,159	6,997	7,684	9,489	4,074	9,618	6,616	6,483	10,870	140,990
	Total Salaries and Wages	137,374	109,956	247,330	6,997	7,684	9,489	4,074	9,618	6,616	6,483	10,870	309,161
2.	Employee Benefits	23,545	8,492	32,037	1,279	1,426	1,689	762	1,793	1,239	951	1,531	42,707
	Total Salaries and Benefits	160,919	118,448	279,367	8,276	9,110	11,178	4,836	11,411	7,855	7,434	12,401	351,868
3.	Library Acquisitions	196	0	196	0	9,209	0	0	0	0	0	0	9,405
4.	Equipment and Furniture Purchases	24,961	6,677	31,638	11,121	1,022	574	1,701	179	1,421	365	727	48,748
5.	Equipment Rental and Maintenance	1,255	372	1,627	38	34	24	1,040	52	1,275	69	646	4,805
6.	Printing and Duplicating	895	101	996	411	217	112	22	67	3	646	142	2,616
7.	Materials and Supplies	16,175	23,603	39,778	4,401	592	1,656	463	18	3,173	1,087	4,102	55,270
8.	Communications	2,550	148	2,698	84	4	23	570	34	389	519	896	5,217
9.	Professional Fees	5,225	1,807	7,032	237	4	933	92	1,751	53	546	206	10,854
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	3,380	3,380
11.	Travel	8,489	3,966	12,455	592	142	931	145	224	7	337	583	15,416
12.	Utilities	1	0	1	0	0	0	0	0	12,719	0	4,058	16,778
13.	Renovations and Alterations	4,545	2,544	7,089	0	0	0	0	0	6,103	0	1,482	14,674
14.	Externally Contracted Services	4,671	724	5,395	0	65	3	0	68	1,383	199	15,721	22,834
15.	Scholarships, Bursaries, etc.	4,577	467	5,044	0	0	34,200	0	0	0	0	0	39,244
16.	Debt Repayments	149	0	149	0	0	0	0	0	(2,557)	0	2,728	320
17.	Interest	886	0	886	0	0	18	0	1	(1,713)	0	6,068	5,260
18.	Building, Land and Site Services	5,890	1	5,891	0	0	0	0	0	9,435	0	243	15,569
19.	Other Operational Expenditures	8,662	258	8,920	145	68	203	39	642	2,494	216	2,004	14,731
20.	Internal Cost Allocations	7,953	6,279	14,232	(1,663)	(706)	76	(76)	(10,339)	(3,185)	2	1,659	0
21.	External Cost Recoveries	(568)	(822)	(1,390)	(95)	(841)	(28)	(156)	(426)	(2,610)	(12)	0	(5,558)
	Total	257,431	164,573	422,004	23,547	18,920	49,903	8,676	3,682	36,245	11,408	57,046	631,431

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - OPERATING

(in thousands of dollars)

Queen's University

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:												
(i) Academic Ranks - Full Time		61,126	27,138	88,264	0	0	0	0	0	0	0	88,264
(ii) Academic Ranks -Part Time		12,924	0	12,924	0	0	0	0	0	0	0	12,924
(iii) Other Instruction & Research -Full Time		243	739	982	0	0	0	0	0	0	0	982
(iv) Other Instruction & Research -Part Time		6,894	548	7,442	0	0	0	0	0	0	0	7,442
(v) Other Salaries & Wages - Full Time		16,738	48,343	65,081	5,666	4,714	5,558	3,799	9,117	5,955	6,470	106,360
(vi) Other Salaries & Wages - Part Time		2,203	2,463	4,666	569	2,644	1,789	275	305	661	9	10,918
Total Salaries and Wages		100,128	79,231	179,359	6,235	7,358	7,347	4,074	9,422	6,616	6,479	226,890
2. Employee Benefits		18,752	4,728	23,480	1,168	1,378	1,376	762	1,765	1,239	951	32,119
Total Salaries and Benefits		118,880	83,959	202,839	7,403	8,736	8,723	4,836	11,187	7,855	7,430	259,009
3. Library Acquisitions		0	0	0	0	8,718	0	0	0	0	0	8,718
4. Equipment and Furniture Purchases		3,072	2,424	5,496	203	863	306	1,701	178	70	365	9,182
5. Equipment Rental and Maintenance		267	227	494	38	34	24	1,040	52	1,275	69	3,026
6. Printing and Duplicating		591	51	642	406	217	91	22	66	3	627	2,074
7. Materials and Supplies		8,262	1,695	9,957	3,592	480	763	462	10	3,162	1,043	19,469
8. Communications		2,271	78	2,349	55	4	18	570	34	389	514	3,933
9. Professional Fees		1,098	459	1,557	147	4	125	92	1,536	14	517	3,992
10. Costs of Goods Sold		0	0	0	0	0	0	0	0	0	0	0
11. Travel		1,818	583	2,401	542	139	817	145	224	7	333	4,608
12. Utilities		0	0	0	0	0	0	0	0	12,557	0	12,557
13. Renovations and Alterations		0	0	0	0	0	0	0	0	3,298	0	3,298
14. Externally Contracted Services		87	0	87	0	65	3	0	68	1,383	199	1,805
15. Scholarships, Bursaries, etc.		0	0	0	0	0	23,269	0	0	0	0	23,269
16. Debt Repayments		149	0	149	0	0	0	0	0	0	0	149
17. Interest		886	0	886	0	0	18	0	1	0	0	905
18. Building, Land and Site Services		0	0	0	0	0	0	0	0	1,219	0	1,219
19. Other Operational Expenditures		4,478	59	4,537	64	68	137	39	642	2,494	200	8,181
20. Internal Cost Allocations		(1,321)	(457)	(1,778)	(1,074)	(706)	42	(76)	(10,339)	(3,185)	2	(17,114)
21. External Cost Recoveries		(156)	(31)	(189)	(51)	(500)	(25)	(156)	(420)	(2,557)	(12)	(3,910)
Total		140,380	89,047	229,427	11,325	18,122	34,311	8,675	3,239	27,984	11,287	344,370

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - TRUST

(in thousands of dollars)

Queen's University

Object of Expense	Functional Area		Instruction and Research		Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
			All Excl. Medicine	Medicine								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Salaries and Wages:												
(i) Academic Ranks	1,234	266	1,500	0	0	0	0	0	0	0	0	1,500
(ii) Other Instruction & Research	2,510	457	2,967	0	0	0	0	0	0	0	0	2,967
(iii) Other Salaries & Wages	2,654	561	3,215	762	326	2,142	0	196	0	4	4	6,645
Total Salaries and Wages	6,398	1,284	7,682	762	326	2,142	0	196	0	4	4	11,112
2. Employee Benefits	954	189	1,143	111	48	313	0	28	0	0	0	1,643
Total Salaries and Benefits	7,352	1,473	8,825	873	374	2,455	0	224	0	4	4	12,755
3. Library Acquisitions	0	0	0	0	491	0	0	0	0	0	0	491
4. Equipment and Furniture Purchases	1,562	1,253	2,815	10,918	159	268	0	1	0	0	0	14,161
5. Equipment Rental and Maintenance	72	29	101	0	0	0	0	0	0	0	0	101
6. Printing and Duplicating	208	38	246	5	0	21	0	1	0	19	19	292
7. Materials and Supplies	1,403	272	1,675	809	112	893	1	8	11	44	44	3,553
8. Communications	132	10	142	29	0	5	0	0	0	5	5	181
9. Professional Fees	1,966	912	2,878	90	0	808	0	215	0	29	29	4,020
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0	0
11. Travel	1,220	435	1,655	50	3	114	0	0	0	4	4	1,826
12. Utilities	0	0	0	0	0	0	0	0	0	162	0	162
13. Renovations and Alterations	0	0	0	0	0	0	0	0	0	297	0	297
14. Externally Contracted Services	179	12	191	0	0	0	0	0	0	0	0	191
15. Scholarships, Bursaries, etc.	0	0	0	0	0	10,931	0	0	0	0	0	10,931
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	804	170	974	81	0	66	0	0	0	16	16	1,137
20. Internal Cost Allocations	(858)	(612)	(1,470)	(589)	0	34	0	0	0	0	0	(2,025)
21. External Cost Recoveries	(388)	(694)	(1,082)	(44)	(341)	(3)	0	(6)	0	0	0	(1,476)
Total	13,652	3,298	16,950	12,222	798	15,592	1	443	470	121	121	46,597

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

Queen's University

	Operating						Ancillary Enterprises				
	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Budget Appro- priations	Self Insur- ance	Unex- pended Pension Contri- butions	Other	Total	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	(111)	13,087	80	0	0	13,056	201	0	0	201
2. Deduct: Expenses Included in this Year's Operations	0	0	0	0	0	0	0	0	0	0	0
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	(111)	13,087	80	0	0	13,056	201	0	0	201
5. Balance - Beginning of Year	88	1,521	39,596	580	0	0	41,785	8,958	0	0	8,958
6. Balance -End of Year	88	1,410	52,683	660	0	0	54,841	9,159	0	0	9,159

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TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(in thousands of dollars)

Ryerson University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated	Appropriated	Unappropriated	Appropriated					
1. Total Revenue	254,414	0	23,013	0	10,771	6,791	66,814	361,803	6,347
2. Total Expense	236,315	0	22,681	0	10,107	4,383	59,410	332,896	0
3. Lump Sum Payments	69	0	0	0	0	0	0	69	0
4. Net Revenue (Expense)	18,030	0	332	0	664	2,408	7,404	28,838	6,347
5. Interfund Transfers	0	0	0	0	0	0	0	0	0
6. Net Variation in Appropriations	(18,201)	18,201	(358)	358	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(171)	18,201	(26)	358	664	2,408	7,404	28,838	6,347
8. Net Reconciling Items	(27,305)	0	26	0	(664)	(2,408)	22,758	(7,593)	0
9. Balance - Beginning of the Year per prior year's COFO Report	18,662	164,915	0	5,472	0	0	41,750	230,799	24,943
10. Balance - End of the Year per Financial Statements	(8,814)	183,116	0	5,830	0	0	71,912	252,044	31,290
Distribution of Balance - End of the Year									
11. Unrestricted	(8,814)	0	0	0	0	0	0	(8,814)	0
12. Internally Restricted	0	183,116	0	5,830	0	0	0	188,946	0
13. Investment in Capital Assets	0	0	0	0	0	0	71,912	71,912	0
14. Externally Restricted	0	0	0	0	0	0	0	0	31,290
Total	(8,814)	183,116	0	5,830	0	0	71,912	252,044	31,290

Endowment funds at end of year are reported at market value.

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE

(in thousands of dollars)

Ryerson University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating		Subtotal	Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)			Entities Consolidated	Entities Not Consolidated	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Government Grants and Contracts:											
a) Ontario MTCU											
	96,797	0	96,797	0	0	0	0	0	0	96,797	0
(i) Basic Formula Grant											
(ii) Non-Formula Grants	21,713	0	21,713	221	213	0	213	0	15,136	37,283	3,109
(iii) Other MTCU Grants and Contracts	753	0	753	0	0	0	0	0	0	753	1,046
b) Other Ontario Government Grants and Contracts	472	0	472	13	1,373	0	1,373	0	0	1,858	0
Total Ontario Grants and Contracts											
	119,735	0	119,735	234	1,586	0	1,586	0	15,136	136,691	4,155
c) Federal											
	413	0	413	0	7,401	0	7,401	0	0	7,814	0
d) Municipal	256	0	256	194	15	0	15	0	0	465	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	110,386	3,645	114,031	0	0	0	0	0	0	114,031	0
b) Miscellaneous Fees	6,936	179	7,115	6,197	0	0	0	0	0	13,312	0
3. Borrowings	0	0	0	0	0	0	0	0	46,667	46,667	0
4. Donations and Non-Government Grants and Contracts											
	695	539	1,234	0	1,291	0	1,291	4,908	4,048	11,481	1,415
5. Sales of Services and Products	0	0	0	15,675	0	0	0	0	0	15,675	0
6. Investment Income											
a) Endowment	0	0	0	0	425	0	425	897	0	1,322	777
b) Other Investment Income	4,059	0	4,059	0	0	0	0	133	169	4,361	0
7. Miscellaneous	7,560	11	7,571	713	53	0	53	853	794	9,984	0
Total	250,040	4,374	254,414	23,013	10,771	0	10,771	6,791	66,814	361,803	6,347

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

Ryerson University

Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	131,791	0	131,791	18,815	9,559	20,191	9,047	15,061	22,382	6,492	0	233,338
Other (Non-Credit)	2,977	0	2,977	0	0	0	0	0	0	0	0	2,977
Ancillary	0	0	0	0	0	0	0	0	0	0	22,681	22,681
Sponsored Research	10,107	0	10,107	0	0	0	0	0	0	0	0	10,107
Trust	1,500	0	1,500	0	27	1,519	0	0	1,337	0	0	4,383
Capital	0	0	0	0	0	0	0	0	59,410	0	0	59,410
Total	146,375	0	146,375	18,815	9,586	21,710	9,047	15,061	83,129	6,492	22,681	332,896

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

Ryerson University

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
						Entities Consolidated	Entities Not Consolidated	Subtotal			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:											
(i) Academic Ranks		54,029	0	54,029	0	433	0	433	372	0	54,834
(ii) Other Instruction & Research		21,153	1,865	23,018	0	2,277	0	2,277	168	0	25,463
(iii) Other Salaries & Wages		60,777	548	61,325	4,684	1,623	0	1,623	464	0	68,096
Total Salaries and Wages		135,959	2,413	138,372	4,684	4,333	0	4,333	1,004	0	148,393
2. Employee Benefits		26,440	242	26,682	878	314	0	314	154	0	28,028
Total Salaries and Benefits		162,399	2,655	165,054	5,562	4,647	0	4,647	1,158	0	176,421
3. Library Acquisitions		3,336	0	3,336	0	15	0	15	18	0	3,369
4. Equipment and Furniture Purchases		10,818	8	10,826	426	1,426	0	1,426	378	4,061	17,117
5. Equipment Rental and Maintenance		2,326	13	2,339	1,161	21	0	21	6	0	3,527
6. Printing and Duplicating		2,092	30	2,122	16	57	0	57	37	0	2,232
7. Materials and Supplies		5,994	58	6,052	2,786	979	0	979	51	732	10,600
8. Communications		968	6	974	612	12	0	12	7	1	1,606
9. Professional Fees		5,845	81	5,926	145	288	0	288	150	253	6,762
10. Costs of Goods Sold		0	0	0	9,086	0	0	0	0	0	9,086
11. Travel		2,836	37	2,873	26	693	0	693	75	32	3,699
12. Utilities		6,958	0	6,958	896	0	0	0	0	0	7,854
13. Renovations and Alterations		4,001	0	4,001	227	0	0	0	1,313	8,394	13,935
14. Externally Contracted Services		4,826	1	4,827	740	0	0	0	6	1,602	7,175
15. Scholarships, Bursaries, etc.		10,689	0	10,689	0	0	0	0	1,474	0	12,163
16. Debt Repayments		0	0	0	500	0	0	0	0	0	500
17. Interest		3,354	0	3,354	3,336	0	0	0	0	0	6,690
18. Building, Land and Site Services		288	0	288	12	0	0	0	24	46,713	47,037
19. Other Operational Expenditures		4,839	20	4,859	316	46	0	46	106	0	5,327
20. Internal Cost Allocations		3,934	106	4,040	(3,166)	1,924	0	1,924	(420)	(2,378)	0
21. External Cost Recoveries		(2,165)	(38)	(2,203)	0	(1)	0	(1)	0	0	(2,204)
Total		233,338	2,977	236,315	22,681	10,107	0	10,107	4,383	59,410	332,896

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

Ryerson University

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Salaries and Wages:													
(i) Academic Ranks		54,834	0	54,834	0	0	0	0	0	0	0	0	54,834
(ii) Other Instruction & Research		25,463	0	25,463	0	0	0	0	0	0	0	0	25,463
(iii) Other Salaries & Wages		20,791	0	20,791	10,982	3,976	6,113	5,027	7,997	4,617	3,909	4,684	68,096
Total Salaries and Wages		101,088	0	101,088	10,982	3,976	6,113	5,027	7,997	4,617	3,909	4,684	148,393
2. Employee Benefits		17,741	0	17,741	1,876	895	1,028	936	2,833	1,183	658	878	28,028
Total Salaries and Benefits		118,829	0	118,829	12,858	4,871	7,141	5,963	10,830	5,800	4,567	5,562	176,421
3. Library Acquisitions		15	0	15	0	3,354	0	0	0	0	0	0	3,369
4. Equipment and Furniture Purchases		7,257	0	7,257	546	790	196	1,831	1,276	4,188	607	426	17,117
5. Equipment Rental and Maintenance		1,681	0	1,681	16	3	84	471	96	3	12	1,161	3,527
6. Printing and Duplicating		968	0	968	503	2	223	29	16	9	466	16	2,232
7. Materials and Supplies		2,726	0	2,726	498	188	183	1,995	844	1,229	151	2,786	10,600
8. Communications		206	0	206	46	3	82	450	40	124	43	612	1,606
9. Professional Fees		1,189	0	1,189	3,152	12	187	216	1,192	266	403	145	6,762
10. Costs of Goods Sold		0	0	0	0	0	0	0	0	0	0	0	9,086
11. Travel		2,326	0	2,326	269	60	394	62	439	92	31	26	3,699
12. Utilities		0	0	0	0	0	0	0	0	6,958	0	896	7,854
13. Renovations and Alterations		0	0	0	0	0	0	0	0	13,708	0	227	13,935
14. Externally Contracted Services		85	0	85	73	0	129	22	454	5,650	22	740	7,175
15. Scholarships, Bursaries, etc.		0	0	0	0	0	12,163	0	0	0	0	0	12,163
16. Debt Repayments		0	0	0	0	0	0	0	0	0	0	0	500
17. Interest		3,354	0	3,354	0	0	0	0	0	0	0	0	6,890
18. Building, Land and Site Services		0	0	0	0	0	0	0	0	47,025	0	12	47,037
19. Other Operational Expenditures		1,663	0	1,663	146	6	192	0	1,635	1,327	42	316	5,327
20. Internal Cost Allocations		7,071	0	7,071	1,096	387	903	(1,987)	(1,512)	(2,946)	154	(3,166)	0
21. External Cost Recoveries		(995)	0	(995)	(388)	(90)	(167)	(5)	(249)	(304)	(6)	0	(2,204)
Total		146,375	0	146,375	18,815	9,586	21,710	9,047	15,061	83,129	6,492	22,681	332,896

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
EXPENSE - OPERATING
(in thousands of dollars)

Ryerson University

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:												
(i) Academic Ranks - Full Time		53,990	0	53,990	0	0	0	0	0	0	0	53,990
(ii) Academic Ranks -Part Time		39	0	39	0	0	0	0	0	0	0	39
(iii) Other Instruction & Research -Full Time		8,852	0	8,852	0	0	0	0	0	0	0	8,852
(iv) Other Instruction & Research -Part Time		12,301	0	12,301	0	0	0	0	0	0	0	12,301
(v) Other Salaries & Wages - Full Time		11,927	0	11,927	8,088	3,496	2,716	4,568	7,289	4,313	2,572	44,969
(vi) Other Salaries & Wages - Part Time		6,230	0	6,230	2,894	480	3,396	459	708	304	1,337	15,808
Total Salaries and Wages		93,339	0	93,339	10,982	3,976	6,112	5,027	7,997	4,617	3,909	135,959
2. Employee Benefits		17,031	0	17,031	1,876	895	1,028	936	2,833	1,183	658	26,440
Total Salaries and Benefits		110,370	0	110,370	12,858	4,871	7,140	5,963	10,830	5,800	4,567	162,399
3. Library Acquisitions		0	0	0	0	3,336	0	0	0	0	0	3,336
4. Equipment and Furniture Purchases		5,445	0	5,445	546	790	196	1,831	1,276	127	607	10,818
5. Equipment Rental and Maintenance		1,646	0	1,646	16	3	79	471	96	3	12	2,326
6. Printing and Duplicating		844	0	844	503	2	223	29	16	9	466	2,092
7. Materials and Supplies		1,640	0	1,640	498	188	181	1,995	844	497	151	5,994
8. Communications		181	0	181	46	3	82	450	40	123	43	968
9. Professional Fees		670	0	670	3,152	12	187	216	1,192	13	403	5,845
10. Costs of Goods Sold		0	0	0	0	0	0	0	0	0	0	0
11. Travel		1,522	0	1,522	269	60	393	62	439	60	31	2,836
12. Utilities		0	0	0	0	0	0	0	0	6,958	0	6,958
13. Renovations and Alterations		0	0	0	0	0	0	0	0	4,001	0	4,001
14. Externally Contracted Services		78	0	78	73	0	129	22	454	4,048	22	4,826
15. Scholarships, Bursaries, etc.		0	0	0	0	0	10,689	0	0	0	0	10,689
16. Debt Repayments		0	0	0	0	0	0	0	0	0	0	0
17. Interest		3,354	0	3,354	0	0	0	0	0	0	0	3,354
18. Building, Land and Site Services		0	0	0	0	0	0	0	0	288	0	288
19. Other Operational Expenditures		1,506	0	1,506	146	6	177	0	1,635	1,327	42	4,839
20. Internal Cost Allocations		5,491	0	5,491	1,096	378	882	(1,987)	(1,512)	(568)	154	3,934
21. External Cost Recoveries		(956)	0	(956)	(388)	(90)	(167)	(5)	(249)	(304)	(6)	(2,165)
Total		131,791	0	131,791	18,815	9,559	20,191	9,047	15,061	22,382	6,492	233,338

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - TRUST
(in thousands of dollars)

Ryerson University

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:												
(i) Academic Ranks		372	0	372	0	0	0	0	0	0	0	372
(ii) Other Instruction & Research		168	0	168	0	0	0	0	0	0	0	168
(iii) Other Salaries & Wages		463	0	463	0	0	1	0	0	0	0	464
Total Salaries and Wages		1,003	0	1,003	0	0	1	0	0	0	0	1,004
2. Employee Benefits		154	0	154	0	0	0	0	0	0	0	154
Total Salaries and Benefits		1,157	0	1,157	0	0	1	0	0	0	0	1,158
3. Library Acquisitions		0	0	0	0	18	0	0	0	0	0	18
4. Equipment and Furniture Purchases		378	0	378	0	0	0	0	0	0	0	378
5. Equipment Rental and Maintenance		1	0	1	0	0	5	0	0	0	0	6
6. Printing and Duplicating		37	0	37	0	0	0	0	0	0	0	37
7. Materials and Supplies		49	0	49	0	0	2	0	0	0	0	51
8. Communications		7	0	7	0	0	0	0	0	0	0	7
9. Professional Fees		150	0	150	0	0	0	0	0	0	0	150
10. Costs of Goods Sold		0	0	0	0	0	0	0	0	0	0	0
11. Travel		74	0	74	0	0	1	0	0	0	0	75
12. Utilities		0	0	0	0	0	0	0	0	0	0	0
13. Renovations and Alterations		0	0	0	0	0	0	0	0	1,313	0	1,313
14. Externally Contracted Services		6	0	6	0	0	0	0	0	0	0	6
15. Scholarships, Bursaries, etc.		0	0	0	0	0	1,474	0	0	0	0	1,474
16. Debt Repayments		0	0	0	0	0	0	0	0	0	0	0
17. Interest		0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services		0	0	0	0	0	0	0	0	24	0	24
19. Other Operational Expenditures		91	0	91	0	0	15	0	0	0	0	106
20. Internal Cost Allocations		(450)	0	(450)	0	9	21	0	0	0	0	(420)
21. External Cost Recoveries		0	0	0	0	0	0	0	0	0	0	0
Total		1,500	0	1,500	0	27	1,519	0	0	1,337	0	4,383

Ryerson University

	Operating						Ancillary Enterprises				Total
	Repairs, Renovations, & Replacement	Purchase Order Commitments	Budget Appropriations	Self Insurance	Unexpended Pension Contributions	Other	Total	Repairs, Renovations, & Replacement	Purchase Order Commitments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	7,835	0	0	0	3,081	(4,129)	6,787	738	0	0	738
2. Deduct: Expenses Included in this Year's Operations	(12,701)	0	242	0	0	1,045	(11,414)	380	0	0	380
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	20,536	0	(242)	0	3,081	(5,174)	18,201	358	0	0	358
5. Balance - Beginning of Year	11,144	0	14,997	0	89,359	49,415	164,915	5,472	0	0	5,472
6. Balance -End of Year	31,680	0	14,755	0	92,440	44,241	183,116	5,830	0	0	5,830

TORONTO

TABLE 1

**FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE**
(in thousands of dollars)

University of Toronto

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated (1)	Appropriated (2)	Unappropriated (3)	Appropriated (4)					
1. Total Revenue	1,075,550	0	130,925	0	708,016	72,933	42,115	2,029,539	117,958
2. Total Expense	1,000,945	0	133,938	0	709,532	54,111	177,970	2,076,496	0
3. Lump Sum Payments	1,137	0	0	0	0	0	0	1,137	0
4. Net Revenue (Expense)	73,468	0	(3,013)	0	(1,516)	18,822	(135,855)	(48,094)	117,958
5. Interfund Transfers	(36,274)	0	530	0	2,199	2,072	14,323	(17,150)	17,150
6. Net Variation in Appropriations	(28,547)	28,547	(47,448)	47,448	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	8,647	28,547	(49,931)	47,448	683	20,894	(121,532)	(65,244)	135,108
8. Net Reconciling Items	(36,109)	0	(6,716)	0	(735)	(3,754)	126,523	79,209	0
9. Balance - Beginning of the Year per prior year's COFO Report	(10,465)	(130,225)	(16,398)	44,266	8,499	182,009	121,664	199,350	1,287,650
10. Balance - End of the Year per Financial Statements	(37,927)	(101,678)	(73,045)	91,714	8,447	199,149	126,655	213,315	1,422,758

Distribution of Balance - End of the Year		Unrestricted		Internally Restricted		Investment in Capital Assets		Externally Restricted		Total
		(37,927)	0	(73,045)	0	0	0	0	0	
11. Unrestricted		(37,927)	0	(73,045)	0	0	0	0	0	0
12. Internally Restricted		0	(101,678)	0	10,312	0	0	0	0	258,685
13. Investment in Capital Assets		0	0	0	81,402	0	0	0	0	0
14. Externally Restricted		0	0	0	0	0	0	0	0	1,164,073
Total		(37,927)	(101,678)	(73,045)	91,714	8,447	199,149	126,655	213,315	1,422,758

Endowment funds at end of year are reported at market value.

Note 1: In addition to the above revenue and expenses, \$13,785 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE
(in thousands of dollars)

University of Toronto

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating		Ancillary		Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal	(4)	Entities Consolidated	Entities Not Consolidated	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	385,578	0	385,578	0	0	0	0	0	385,578	0	
(ii) Non-Formula Grants	103,868	0	103,868	247	10,715	0	10,715	930	29,960	27,220	
(iii) Other MTCU Grants and Contracts	1,614	0	1,614	0	810	0	810	0	0	10,261	
b) Other Ontario Government Grants and Contracts	29,219	0	29,219	0	61,474	71,754	133,228	362	113	275	
Total Ontario Grants and Contracts											
	520,279	0	520,279	247	72,999	71,754	144,753	1,292	30,073	37,756	
c) Federal											
d) Municipal	0	0	0	0	219,783	129,682	349,465	334	153	0	
e) Other Provinces	0	0	0	0	280	195	475	0	1,400	0	
f) Foreign	0	0	0	0	131	82	213	0	0	0	
2. Fees											
a) Tuition Fees	372,127	22,171	394,298	0	0	0	0	0	0	0	
b) Miscellaneous Fees	117,834	0	117,834	35,002	0	0	0	0	1,149	0	
3. Borrowings											
	0	0	0	0	0	0	0	0	0	0	
4. Donations and Non-Government Grants and Contracts											
	13,862	0	13,862	1,257	60,540	124,095	184,635	24,898	7,878	35,763	
5. Sales of Services and Products											
	0	0	0	92,245	0	0	0	0	0	0	
6. Investment Income											
a) Endowment	9,394	0	9,394	0	4,360	0	4,360	35,631	0	44,439	
b) Other Investment Income	12,081	0	12,081	520	498	0	498	10,778	461	0	
7. Miscellaneous	7,802	0	7,802	1,654	0	0	0	0	1,001	0	
Total	1,053,379	22,171	1,075,550	130,925	365,834	342,182	708,016	72,933	42,115	117,958	

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

University of Toronto

Fund	Functional Area		Instruction and Research				Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
			All Excl. Medicine	Medicine	Sub-total										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)			
Operating	475,709	81,560	557,269	39,237	74,850	113,714	17,350	40,532	99,832	22,385	0	965,169			
Other (Non-Credit)	32,497	3,279	35,776	0	0	0	0	0	0	0	0	35,776			
Ancillary	0	0	0	0	0	0	0	0	0	0	133,938	133,938			
Sponsored Research	226,604	482,928	709,532	0	0	0	0	0	0	0	0	709,532			
Trust	19,394	5,809	25,203	3,579	338	23,590	0	0	1,401	0	0	54,111			
Capital	0	0	0	0	0	0	0	0	177,970	0	0	177,970			
Total	754,204	573,576	1,327,780	42,816	75,188	137,304	17,350	40,532	279,203	22,385	133,938	2,076,496			

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

University of Toronto

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non- Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
						Entities Consolidated	Entities Not Consolidated	Subtotal			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
1. Salaries and Wages:											
(i) Academic Ranks		249,488	5,657	255,145	0	21,129	24,700	45,829	5,793	0	306,767
(ii) Other Instruction & Research		56,978	4,168	61,146	0	89,200	104,276	193,476	2,165	0	256,787
(iii) Other Salaries & Wages		255,146	9,561	264,707	18,079	36,074	42,171	78,245	3,197	0	364,228
Total Salaries and Wages		561,612	19,386	580,998	18,079	146,403	171,147	317,550	11,155	0	927,782
2. Employee Benefits		135,428	4,300	139,728	4,379	12,303	14,382	26,685	1,330	0	172,122
Total Salaries and Benefits		697,040	23,686	720,726	22,458	158,706	185,529	344,235	12,485	0	1,099,904
3. Library Acquisitions		36,249	5	36,254	0	132	0	132	338	0	36,724
4. Equipment and Furniture Purchases		21,484	190	21,674	447	37,260	43,557	80,817	2,354	2,180	107,472
5. Equipment Rental and Maintenance		13,591	340	13,931	5,419	1,299	1,519	2,818	291	0	22,459
6. Printing and Duplicating		9,213	1,050	10,263	63	2,043	2,388	4,431	588	0	15,345
7. Materials and Supplies		47,086	7,019	54,105	2,478	58,439	68,316	126,755	6,954	0	190,292
8. Communications		8,718	453	9,171	390	1,038	1,213	2,251	172	0	11,984
9. Professional Fees		8,649	256	8,905	569	2,244	2,623	4,867	485	0	14,826
10. Costs of Goods Sold		0	0	0	57,203	0	0	0	0	0	57,203
11. Travel		13,476	1,415	14,891	137	15,742	18,403	34,145	1,614	0	50,787
12. Utilities		37,827	1	37,828	6,638	0	0	0	0	0	44,466
13. Renovations and Alterations		6,530	0	6,530	1,873	763	892	1,655	291	6,157	16,506
14. Externally Contracted Services		8,059	672	8,731	11,867	13,919	16,272	30,191	1,620	0	52,409
15. Scholarships, Bursaries, etc.		86,401	914	87,315	0	0	0	0	23,590	0	110,905
16. Debt Repayments		282	27	309	4,089	0	0	0	0	0	4,398
17. Interest		8,627	0	8,627	18,030	0	0	0	0	0	26,657
18. Building, Land and Site Services		5,493	0	5,493	0	31,578	0	31,578	1,110	169,633	207,814
19. Other Operational Expenditures		17,983	2,038	20,021	2,277	1,257	1,470	2,727	2,219	0	27,244
20. Internal Cost Allocations		(42,930)	0	(42,930)	0	42,930	0	42,930	0	0	0
21. External Cost Recoveries		(18,609)	(2,290)	(20,899)	0	0	0	0	0	0	(20,899)
Total		965,169	35,776	1,000,945	133,938	367,350	342,182	709,532	54,111	177,970	2,076,496

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

University of Toronto

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Salaries and Wages:													
(i) Academic Ranks		242,341	64,426	306,767	0	0	0	0	0	0	0	0	306,767
(ii) Other Instruction & Research		118,738	138,049	256,787	0	0	0	0	0	0	0	0	256,787
(iii) Other Salaries & Wages		109,449	83,857	193,306	26,036	31,476	20,668	12,770	23,723	25,530	12,640	18,079	364,228
Total Salaries and Wages		470,528	286,332	756,860	26,036	31,476	20,668	12,770	23,723	25,530	12,640	18,079	927,782
2. Employee Benefits		96,287	34,892	131,179	5,574	7,432	4,793	2,936	6,149	6,050	3,630	4,379	172,122
Total Salaries and Benefits		566,815	321,224	888,039	31,610	38,908	25,461	15,706	29,872	31,580	16,270	22,458	1,099,904
3. Library Acquisitions		137	0	137	0	36,587	0	0	0	0	0	0	36,724
4. Equipment and Furniture Purchases		35,156	60,706	95,862	1,475	2,240	660	508	1,026	4,478	776	447	107,472
5. Equipment Rental and Maintenance		4,097	2,923	7,020	1,498	1,284	1,927	994	308	3,771	238	5,419	22,459
6. Printing and Duplicating		7,261	4,054	11,315	844	438	149	64	773	31	1,668	63	15,345
7. Materials and Supplies		60,281	99,673	159,954	7,248	2,196	4,959	211	1,546	11,048	652	2,478	190,292
8. Communications		4,664	2,599	7,263	797	431	189	99	1,040	495	1,280	390	11,984
9. Professional Fees		3,733	4,523	8,256	219	8	759	22	4,229	347	417	569	14,826
10. Costs of Goods Sold		0	0	0	0	0	0	0	0	0	0	57,203	57,203
11. Travel		24,196	23,882	48,078	615	300	542	69	532	85	429	137	50,787
12. Utilities		1	0	1	0	0	0	0	0	37,827	0	6,638	44,465
13. Renovations and Alterations		763	892	1,655	0	0	0	0	0	12,978	0	1,873	16,506
14. Externally Contracted Services		11,195	22,957	34,152	112	1,318	797	55	582	3,435	91	11,867	52,409
15. Scholarships, Bursaries, etc.		914	0	914	0	0	109,991	0	0	0	0	0	110,905
16. Debt Repayments		222	23	245	34	16	8	0	0	0	6	4,089	4,398
17. Interest		8,627	0	8,627	0	0	0	0	0	0	0	18,030	26,657
18. Building, Land and Site Services		4,540	27,038	31,578	0	0	0	0	0	176,236	0	0	207,814
19. Other Operational Expenditures		6,779	4,166	10,945	210	272	1,154	331	2,801	7,632	1,622	2,277	27,244
20. Internal Cost Allocations		15,953	76	16,029	(1,846)	(2,696)	(3,521)	(709)	(2,177)	(4,016)	(1,064)	0	0
21. External Cost Recoveries		(1,130)	(1,160)	(2,290)	0	(6,114)	(5,771)	0	0	(6,724)	0	0	(20,899)
Total		754,204	573,576	1,327,780	42,816	75,188	137,304	17,350	40,532	279,203	22,385	133,938	2,076,496

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - OPERATING
(in thousands of dollars)

University of Toronto

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Salaries and Wages:												
(i) Academic Ranks - Full Time		214,536	27,118	241,654	0	0	0	0	0	0	0	241,654
(ii) Academic Ranks -Part Time		6,955	879	7,834	0	0	0	0	0	0	0	7,834
(iii) Other Instruction & Research -Full Time		29,901	4,890	34,791	0	0	0	0	0	0	0	34,791
(iv) Other Instruction & Research -Part Time		19,069	3,118	22,187	0	0	0	0	0	0	0	22,187
(v) Other Salaries & Wages - Full Time		76,526	19,953	96,479	20,886	28,785	18,901	11,678	21,695	23,347	11,559	233,330
(vi) Other Salaries & Wages - Part Time		7,155	1,866	9,021	1,953	2,691	1,767	1,092	2,028	2,183	1,081	21,816
Total Salaries and Wages		354,142	57,824	411,966	22,839	31,476	20,668	12,770	23,723	25,530	12,640	561,612
2. Employee Benefits		84,991	14,255	99,246	5,192	7,432	4,793	2,936	6,149	6,050	3,630	135,428
Total Salaries and Benefits		439,133	72,079	511,212	28,031	38,908	25,461	15,706	29,872	31,580	16,270	697,040
3. Library Acquisitions		0	0	0	0	36,249	0	0	0	0	0	36,249
4. Equipment and Furniture Purchases		9,570	2,931	12,501	1,475	2,240	660	508	1,026	2,298	776	21,484
5. Equipment Rental and Maintenance		2,901	670	3,571	1,498	1,284	1,927	994	308	3,771	238	13,591
6. Printing and Duplicating		4,531	715	5,246	844	438	149	64	773	31	1,668	9,213
7. Materials and Supplies		16,078	3,148	19,226	7,248	2,196	4,959	211	1,546	11,048	652	47,086
8. Communications		3,512	875	4,387	797	431	189	99	1,040	495	1,280	8,718
9. Professional Fees		1,344	1,304	2,648	219	8	759	22	4,229	347	417	8,649
10. Costs of Goods Sold		0	0	0	0	0	0	0	0	0	0	0
11. Travel		9,193	1,711	10,904	615	300	542	69	532	85	429	13,476
12. Utilities		0	0	0	0	0	0	0	0	37,827	0	37,827
13. Renovations and Alterations		0	0	0	0	0	0	0	0	6,530	0	6,530
14. Externally Contracted Services		1,370	299	1,669	112	1,318	797	55	582	3,435	91	8,059
15. Scholarships, Bursaries, etc.		0	0	0	0	0	86,401	0	0	0	0	86,401
16. Debt Repayments		208	10	218	34	16	8	0	0	0	6	282
17. Interest		8,627	0	8,627	0	0	0	0	0	0	0	8,627
18. Building, Land and Site Services		0	0	0	0	0	0	0	0	5,493	0	5,493
19. Other Operational Expenditures		2,034	1,927	3,961	210	272	1,154	331	2,801	7,632	1,622	17,983
20. Internal Cost Allocations		(22,792)	(4,109)	(26,901)	(1,846)	(2,696)	(3,521)	(709)	(2,177)	(4,016)	(1,064)	(42,930)
21. External Cost Recoveries		0	0	0	0	(6,114)	(5,771)	0	0	(6,724)	0	(18,609)
Total		475,709	81,560	557,269	39,237	74,850	113,714	17,350	40,532	99,832	22,385	965,169

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - TRUST

(in thousands of dollars)

University of Toronto

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:												
(i) Academic Ranks		4,124	1,669	5,793	0	0	0	0	0	0	0	5,793
(ii) Other Instruction & Research		1,063	1,102	2,165	0	0	0	0	0	0	0	2,165
(iii) Other Salaries & Wages		0	0	0	3,197	0	0	0	0	0	0	3,197
Total Salaries and Wages		5,187	2,771	7,958	3,197	0	0	0	0	0	0	11,155
2. Employee Benefits		617	331	948	382	0	0	0	0	0	0	1,330
Total Salaries and Benefits		5,804	3,102	8,906	3,579	0	0	0	0	0	0	12,485
3. Library Acquisitions		0	0	0	0	338	0	0	0	0	0	338
4. Equipment and Furniture Purchases		2,050	304	2,354	0	0	0	0	0	0	0	2,354
5. Equipment Rental and Maintenance		189	102	291	0	0	0	0	0	0	0	291
6. Printing and Duplicating		487	101	588	0	0	0	0	0	0	0	588
7. Materials and Supplies		6,077	877	6,954	0	0	0	0	0	0	0	6,954
8. Communications		136	36	172	0	0	0	0	0	0	0	172
9. Professional Fees		485	0	485	0	0	0	0	0	0	0	485
10. Costs of Goods Sold		0	0	0	0	0	0	0	0	0	0	0
11. Travel		1,216	398	1,614	0	0	0	0	0	0	0	1,614
12. Utilities		0	0	0	0	0	0	0	0	0	0	0
13. Renovations and Alterations		0	0	0	0	0	0	0	0	291	0	291
14. Externally Contracted Services		967	653	1,620	0	0	0	0	0	0	0	1,620
15. Scholarships, Bursaries, etc.		0	0	0	0	0	23,590	0	0	0	0	23,590
16. Debt Repayments		0	0	0	0	0	0	0	0	0	0	0
17. Interest		0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services		0	0	0	0	0	0	0	0	1,110	0	1,110
19. Other Operational Expenditures		1,983	236	2,219	0	0	0	0	0	0	0	2,219
20. Internal Cost Allocations		0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries		0	0	0	0	0	0	0	0	0	0	0
Total		19,394	5,809	25,203	3,579	338	23,590	0	0	1,401	0	54,111

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

University of Toronto

	Operating						Ancillary Enterprises				
	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Budget Appro- priations	Self Insur- ance	Unex- pended Pension Contri- butions	Other	Total	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	25,777	5,905	87,746	0	(27,634)	57,586	149,380	59,894	0	0	59,894
2. Deduct: Expenses Included in this Year's Operations	2	5,255	64,389	0	0	51,187	120,833	12,446	0	0	12,446
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	25,775	650	23,357	0	(27,634)	6,399	28,547	47,448	0	0	47,448
5. Balance - Beginning of Year	9,364	5,255	64,389	0	(195,273)	(13,960)	(130,225)	44,266	0	0	44,266
6. Balance -End of Year	35,139	5,905	87,746	0	(222,907)	(7,561)	(101,678)	91,714	0	0	91,714

TRENT

TABLE 1

**FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE**
(in thousands of dollars)

Trent University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated (1)	Appropriated (2)	Unappropriated (3)	Appropriated (4)					
1. Total Revenue	79,370	0	11,862	0	9,958	1,591	4,394	107,175	2,310
2. Total Expense	75,077	0	10,897	0	10,378	1,357	10,335	108,044	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	4,293	0	965	0	(420)	234	(5,941)	(869)	2,310
5. Interfund Transfers	(3,273)	0	(633)	0	148	42	3,565	(151)	151
6. Net Variation in Appropriations	(717)	717	(340)	340	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	303	717	(8)	340	(272)	276	(2,376)	(1,020)	2,461
8. Net Reconciling Items	(35)	0	(15)	0	(181)	(286)	6,876	6,359	0
9. Balance - Beginning of the Year per prior year's COFO Report	(10,133)	9,649	(21)	618	432	269	19,263	20,077	21,566
10. Balance - End of the Year per Financial Statements	(9,865)	10,366	(44)	958	(21)	259	23,763	25,416	24,027
Distribution of Balance - End of the Year									
11. Unrestricted	(9,865)	0	(44)	0	0	0	0	(9,909)	0
12. Internally Restricted	0	10,366	0	958	(21)	259	0	11,562	0
13. Investment in Capital Assets	0	0	0	0	0	0	23,763	23,763	0
14. Externally Restricted	0	0	0	0	0	0	0	0	24,027
Total	(9,865)	10,366	(44)	958	(21)	259	23,763	25,416	24,027

Endowment funds at end of year are reported at book value.

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE

(in thousands of dollars)

Trent University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	25,842	0	25,842	0	0	0	0	0	0	25,842	0
(ii) Non-Formula Grants	11,618	1	11,619	7	192	0	192	3	2,628	14,449	733
(iii) Other MTCU Grants and Contracts	253	5	258	0	0	0	0	254	0	512	556
b) Other Ontario Government Grants and Contracts	50	0	50	0	1,534	0	1,534	0	116	1,700	0
Total Ontario Grants and Contracts	37,763	6	37,769	7	1,726	0	1,726	257	2,744	42,503	1,289
2. Fees											
a) Tuition Fees	33,782	820	34,602	0	0	0	0	0	0	34,602	0
b) Miscellaneous Fees	5,312	0	5,312	9,993	0	0	0	0	0	15,305	0
3. Borrowings	0	0	0	0	0	0	0	0	398	398	0
4. Donations and Non-Government Grants and Contracts											
5. Sales of Services and Products	507	0	507	0	1,526	0	1,526	324	809	3,166	973
6. Investment Income	0	0	0	1,578	0	0	0	0	0	1,578	0
7. Miscellaneous											
a) Endowment	0	0	0	0	0	0	0	917	0	917	42
b) Other Investment Income	759	0	759	(194)	0	0	0	23	3	591	0
c) Miscellaneous	347	0	347	477	0	0	0	41	0	865	6
Total	78,528	842	79,370	11,862	9,958	0	9,958	1,591	4,394	107,175	2,310

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

Trent University

Functional Area Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub- total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	38,963	0	38,963	5,860	3,450	10,678	2,204	3,628	7,855	1,523	0	74,161
Other (Non-Credit)	916	0	916	0	0	0	0	0	0	0	0	916
Ancillary	0	0	0	0	0	0	0	0	0	0	10,897	10,897
Sponsored Research	10,378	0	10,378	0	0	0	0	0	0	0	0	10,378
Trust	350	0	350	0	33	896	3	10	30	35	0	1,357
Capital	0	0	0	0	0	0	0	0	10,335	0	0	10,335
Total	50,607	0	50,607	5,860	3,483	11,574	2,207	3,638	18,220	1,558	10,897	108,044

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(In thousands of dollars)

Trent University

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non- Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
						Entities Consolidated	Entities Not Consolidated	Subtotal			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
1. Salaries and Wages:											
(i) Academic Ranks		27,429	0	27,429	0	794	0	794	0	0	28,223
(ii) Other Instruction & Research		2,438	355	2,793	0	3,538	0	3,538	9	0	6,340
(iii) Other Salaries & Wages		17,321	173	17,494	2,204	41	0	41	205	0	19,944
Total Salaries and Wages		47,188	528	47,716	2,204	4,373	0	4,373	214	0	54,507
2. Employee Benefits		9,405	87	9,492	485	428	0	428	20	0	10,425
Total Salaries and Benefits		56,593	615	57,208	2,689	4,801	0	4,801	234	0	64,932
3. Library Acquisitions		1,074	0	1,074	0	0	0	0	30	0	1,104
4. Equipment and Furniture Purchases		2,163	1	2,164	150	1,223	0	1,223	34	1,729	5,300
5. Equipment Rental and Maintenance		623	0	623	186	151	0	151	4	0	964
6. Printing and Duplicating		34	9	43	27	22	0	22	14	0	106
7. Materials and Supplies		1,276	42	1,318	262	961	0	961	91	0	2,632
8. Communications		410	12	422	13	33	0	33	14	0	482
9. Professional Fees		584	6	590	1	34	0	34	27	0	652
10. Costs of Goods Sold		0	0	0	60	0	0	0	0	0	60
11. Travel		924	32	956	26	891	0	891	66	0	1,939
12. Utilities		1,443	0	1,443	852	0	0	0	7	0	2,302
13. Renovations and Alterations		1,046	0	1,046	343	284	0	284	20	397	2,090
14. Externally Contracted Services		2,561	106	2,667	3,543	217	0	217	65	0	6,492
15. Scholarships, Bursaries, etc.		6,379	0	6,379	0	479	0	479	852	0	7,710
16. Debt Repayments		0	0	0	264	0	0	0	0	110	374
17. Interest		3	0	3	970	0	0	0	0	82	1,055
18. Building, Land and Site Services		12	0	12	0	0	0	0	0	8,178	8,190
19. Other Operational Expenditures		2,728	57	2,785	388	106	0	106	67	0	3,346
20. Internal Cost Allocations		(2,371)	39	(2,332)	1,123	1,211	0	1,211	(2)	0	0
21. External Cost Recoveries		(1,321)	(3)	(1,324)	0	(35)	0	(35)	(166)	(161)	(1,686)
Total		74,161	916	75,077	10,897	10,378	0	10,378	1,357	10,335	108,044

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

Trent University

Functional Area Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub- total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Salaries and Wages:												
(i) Academic Ranks	28,223	0	28,223	0	0	0	0	0	0	0	0	28,223
(ii) Other Instruction & Research	6,340	0	6,340	0	0	0	0	0	0	0	0	6,340
(iii) Other Salaries & Wages	1,464	0	1,464	3,992	1,872	2,633	1,171	2,646	2,844	1,118	2,204	19,944
Total Salaries and Wages	36,027	0	36,027	3,992	1,872	2,633	1,171	2,646	2,844	1,118	2,204	54,507
2. Employee Benefits	6,624	0	6,624	843	445	431	229	549	601	218	485	10,425
Total Salaries and Benefits	42,651	0	42,651	4,835	2,317	3,064	1,400	3,195	3,445	1,336	2,689	64,932
3. Library Acquisitions	0	0	0	0	1,104	0	0	0	0	0	0	1,104
4. Equipment and Furniture Purchases	1,585	0	1,585	425	104	89	646	103	2,170	28	150	5,300
5. Equipment Rental and Maintenance	165	0	165	49	7	18	463	7	64	5	186	964
6. Printing and Duplicating	57	0	57	4	2	8	0	4	0	4	27	106
7. Materials and Supplies	1,401	0	1,401	286	28	169	51	79	251	105	262	2,632
8. Communications	99	0	99	161	7	32	60	44	6	60	13	482
9. Professional Fees	89	0	89	84	0	5	5	201	206	61	1	652
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	60	60
11. Travel	1,411	0	1,411	280	15	127	1	41	5	33	26	1,939
12. Utilities	0	0	0	0	0	0	0	0	1,450	0	852	2,302
13. Renovations and Alterations	284	0	284	0	0	0	0	0	1,463	0	343	2,090
14. Externally Contracted Services	905	0	905	274	2	1,357	14	85	251	61	3,543	6,492
15. Scholarships, Bursaries, etc.	479	0	479	0	0	7,231	0	0	0	0	0	7,710
16. Debt Repayments	0	0	0	0	0	0	0	0	110	0	264	374
17. Interest	0	0	0	0	0	0	0	0	82	3	970	1,055
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	8,190	0	0	8,190
19. Other Operational Expenditures	352	0	352	268	37	211	1	387	1,591	111	388	3,346
20. Internal Cost Allocations	1,283	0	1,283	(723)	(5)	(37)	(132)	(497)	(862)	(150)	1,123	0
21. External Cost Recoveries	(154)	0	(154)	(83)	(135)	(700)	(302)	(11)	(202)	(99)	0	(1,686)
Total	50,607	0	50,607	5,860	3,483	11,574	2,207	3,638	18,220	1,558	10,897	108,044

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - OPERATING

(in thousands of dollars)

Trent University

Object of Expense	Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
			All Excl. Medicine	Medicine	Sub-total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
1. Salaries and Wages:													
(i) Academic Ranks - Full Time	24,700	0	24,700	0	0	0	0	0	0	0	0	0	24,700
(ii) Academic Ranks - Part Time	2,729	0	2,729	0	0	0	0	0	0	0	0	0	2,729
(iii) Other Instruction & Research -Full Time	1,314	0	1,314	0	0	0	0	0	0	0	0	0	1,314
(iv) Other Instruction & Research -Part Time	1,124	0	1,124	0	0	0	0	0	0	0	0	0	1,124
(v) Other Salaries & Wages - Full Time	837	0	837	3,823	1,843	1,874	1,130	2,609	2,673	1,031			15,820
(vi) Other Salaries & Wages - Part Time	278	0	278	169	29	713	41	31	171	69			1,501
Total Salaries and Wages	30,982	0	30,982	3,992	1,872	2,587	1,171	2,640	2,844	1,100			47,188
2. Employee Benefits	6,098	0	6,098	843	445	427	229	548	601	214			9,405
Total Salaries and Benefits	37,080	0	37,080	4,835	2,317	3,014	1,400	3,188	3,445	1,314			56,593
3. Library Acquisitions	0	0	0	0	1,074	0	0	0	0	0			1,074
4. Equipment and Furniture Purchases	337	0	337	425	104	89	643	103	441	21			2,163
5. Equipment Rental and Maintenance	11	0	11	49	7	18	463	6	64	5			623
6. Printing and Duplicating	16	0	16	4	0	8	0	4	0	2			34
7. Materials and Supplies	321	0	321	286	28	164	51	76	251	99			1,276
8. Communications	44	0	44	161	7	32	60	44	5	57			410
9. Professional Fees	31	0	31	84	0	5	5	201	206	52			584
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0			0
11. Travel	431	0	431	280	15	127	1	41	4	25			924
12. Utilities	0	0	0	0	0	0	0	0	1,443	0			1,443
13. Renovations and Alterations	0	0	0	0	0	0	0	0	1,046	0			1,046
14. Externally Contracted Services	556	0	556	274	2	1,357	14	85	251	22			2,561
15. Scholarships, Bursaries, etc.	0	0	0	0	0	6,379	0	0	0	0			6,379
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0			0
17. Interest	0	0	0	0	0	0	0	0	0	3			3
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	12	0			12
19. Other Operational Expenditures	153	0	153	268	35	211	1	387	1,587	86			2,728
20. Internal Cost Allocations	31	0	31	(723)	(6)	(31)	(132)	(497)	(862)	(151)			(2,371)
21. External Cost Recoveries	(48)	0	(48)	(83)	(133)	(695)	(302)	(10)	(38)	(12)			(1,321)
Total	38,963	0	38,963	5,860	3,450	10,678	2,204	3,628	7,855	1,523			74,161

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
EXPENSE - TRUST
(in thousands of dollars)

Trent University

Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine	Sub-total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks	0	0	0	0	0	0	0	0	0	0	0
(ii) Other Instruction & Research	9	0	9	0	0	0	0	0	0	0	9
(iii) Other Salaries & Wages	135	0	135	0	0	46	0	6	0	18	205
Total Salaries and Wages	144	0	144	0	0	46	0	6	0	18	214
2. Employee Benefits	11	0	11	0	0	4	0	1	0	4	20
Total Salaries and Benefits	155	0	155	0	0	50	0	7	0	22	234
3. Library Acquisitions	0	0	0	0	30	0	0	0	0	0	30
4. Equipment and Furniture Purchases	24	0	24	0	0	0	3	0	0	7	34
5. Equipment Rental and Maintenance	3	0	3	0	0	0	0	1	0	0	4
6. Printing and Duplicating	10	0	10	0	2	0	0	0	0	2	14
7. Materials and Supplies	77	0	77	0	0	5	0	3	0	6	91
8. Communications	10	0	10	0	0	0	0	0	1	3	14
9. Professional Fees	18	0	18	0	0	0	0	0	0	9	27
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11. Travel	57	0	57	0	0	0	0	0	1	8	66
12. Utilities	0	0	0	0	0	0	0	0	7	0	7
13. Renovations and Alterations	0	0	0	0	0	0	0	0	20	0	20
14. Externally Contracted Services	26	0	26	0	0	0	0	0	0	39	65
15. Scholarships, Bursaries, etc.	0	0	0	0	0	852	0	0	0	0	852
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	36	0	36	0	2	0	0	0	4	25	67
20. Internal Cost Allocations	2	0	2	0	1	(6)	0	0	0	0	(2)
21. External Cost Recoveries	(68)	0	(68)	0	(2)	(5)	0	(1)	(3)	(87)	(166)
Total	350	0	350	0	33	896	3	10	30	35	1,357

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

Trent University

	Operating						Ancillary Enterprises				
	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Budget Appro- priations	Self Insur- ance	Unex- pended Pension Contri- butions	Other	Total	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	1,255	50	6,210	0	0	15	7,530	111	0	269	380
2. Deduct: Expenses Included in this Year's Operations	3,819	0	2,994	0	0	0	6,813	7	0	33	40
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	(2,564)	50	3,216	0	0	15	717	104	0	236	340
5. Balance - Beginning of Year	4,850	0	3,772	100	0	927	9,649	262	0	356	618
6. Balance -End of Year	2,286	50	6,988	100	0	942	10,366	366	0	592	958

WATERLOO

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(in thousands of dollars)

University of Waterloo

	General Expendable Funds					Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital			
	Unappropriated (1)	Appropriated (2)	Unappropriated (3)	Appropriated (4)						
1. Total Revenue	303,181	0	60,434	0	117,014	17,571	46,008	544,208	27,274	
2. Total Expense	274,131	0	60,407	0	112,227	15,188	34,132	496,085	0	
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0	
4. Net Revenue (Expense)	29,050	0	27	0	4,787	2,383	11,876	48,123	27,274	
5. Interfund Transfers	(8,086)	0	2,166	0	(9)	373	5,200	(356)	356	
6. Net Variation in Appropriations	(22,708)	22,708	0	0	0	0	0	0	0	
7. Net Increase (Decrease) for the Year per COFO-UO Report	(1,744)	22,708	2,193	0	4,778	2,756	17,076	47,767	27,630	
8. Net Reconciling Items	(4,163)	0	0	0	(4,890)	(2,577)	(25,506)	(37,136)	0	
9. Balance - Beginning of the Year per prior year's COFO Report	(85,006)	81,200	(4,333)	0	3,634	604	40,740	36,839	92,322	
10. Balance - End of the Year per Financial Statements	(90,913)	103,908	(2,140)	0	3,522	783	32,310	47,470	119,952	
Distribution of Balance - End of the Year	(90,913)	0	0	0	0	0	0	(90,913)	0	
11. Unrestricted	0	103,908	(2,140)	0	3,522	783	(33,497)	72,576	29,985	
12. Internally Restricted	0	0	0	0	0	0	65,807	65,807	0	
13. Investment in Capital Assets	0	0	0	0	0	0	0	0	89,967	
14. Externally Restricted	0	0	0	0	0	0	0	0	119,952	
Total	(90,913)	103,908	(2,140)	0	3,522	783	32,310	47,470		

Endowment funds at end of year are reported at book value.

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE

(in thousands of dollars)

University of Waterloo

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating		Ancillary		Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entitities Consolidated	Entitities Not Consolidated	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	122,250	0	122,250	0	0	0	0	0	122,250	0	
(ii) Non-Formula Grants	26,018	0	26,018	0	1,708	0	1,708	350	11,396	5,307	
(iii) Other MTCU Grants and Contracts	0	0	0	0	280	0	280	5,912	0	873	
b) Other Ontario Government Grants and Contracts	23	0	23	0	21,770	0	21,770	18	0	0	
Total Ontario Grants and Contracts	148,291	0	148,291	0	23,758	0	23,758	6,280	11,396	6,180	
2. Fees											
a) Tuition Fees	127,519	484	128,103	0	0	0	0	0	128,103	0	
b) Miscellaneous Fees	14,077	0	14,077	20,838	0	0	0	0	1,845	0	
3. Borrowings	0	0	0	0	0	0	0	0	0	0	
4. Donations and Non-Government Grants and Contracts	551	0	551	0	22,039	0	22,039	6,615	31,765	18,200	
5. Sales of Services and Products	0	0	0	38,482	0	0	0	0	0	0	
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	3,572	0	2,894	
b) Other Investment Income	5,432	0	5,432	2	100	0	100	1,057	0	0	
7. Miscellaneous	6,633	0	6,633	1,112	2,672	0	2,672	47	0	0	
Total	302,697	484	303,181	60,434	117,014	0	117,014	17,571	46,008	27,274	

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

University of Waterloo

Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	155,387	0	155,387	24,575	15,397	26,541	12,186	2,524	30,758	6,308	0	273,876
Other (Non-Credit)	455	0	455	0	0	0	0	0	0	0	0	455
Ancillary	0	0	0	0	0	0	0	0	0	0	60,407	60,407
Sponsored Research	112,227	0	112,227	0	0	0	0	0	0	0	0	112,227
Trust	4,461	0	4,461	297	151	9,528	0	224	527	0	0	15,188
Capital	0	0	0	0	0	0	0	0	34,132	0	0	34,132
Total	272,530	0	272,530	24,872	15,548	36,069	12,186	2,748	65,417	6,308	60,407	496,085

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

University of Waterloo

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non- Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
						Entities Consolidated	Entities Not Consolidated	Subtotal			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
1. Salaries and Wages:											
(i) Academic Ranks		80,835	0	80,835	0	7,976	0	7,976	553	0	89,364
(ii) Other Instruction & Research		16,625	0	16,625	0	23,517	0	23,517	255	0	40,397
(iii) Other Salaries & Wages		91,488	91	91,579	16,044	12,177	0	12,177	589	0	120,389
Total Salaries and Wages		188,948	91	189,039	16,044	43,670	0	43,670	1,397	0	250,150
2. Employee Benefits		33,269	13	33,282	3,043	5,367	0	5,367	178	0	41,870
Total Salaries and Benefits		222,217	104	222,321	19,087	49,037	0	49,037	1,575	0	292,020
3. Library Acquisitions		7,258	0	7,258	0	0	0	0	67	0	7,325
4. Equipment and Furniture Purchases		11,286	11	11,297	2,312	14,698	0	14,698	1,692	1,705	31,704
5. Equipment Rental and Maintenance		3,131	2	3,133	2,171	1,080	0	1,080	16	0	6,400
6. Printing and Duplicating		2,910	44	2,954	1,089	425	0	425	64	0	4,532
7. Materials and Supplies		6,668	8	6,676	554	6,655	0	6,655	264	0	14,149
8. Communications		504	0	504	46	206	0	206	8	0	764
9. Professional Fees		2,381	113	2,494	169	1,218	0	1,218	110	1,791	5,782
10. Costs of Goods Sold		0	0	0	19,613	0	0	0	0	0	19,613
11. Travel		5,467	9	5,476	381	6,115	0	6,115	291	0	12,263
12. Utilities		10,208	0	10,208	0	0	0	0	0	0	10,208
13. Renovations and Alterations		3,443	0	3,443	2,423	320	0	320	519	9,778	16,483
14. Externally Contracted Services		255	0	255	74	0	0	0	0	0	329
15. Scholarships, Bursaries, etc.		18,603	0	18,603	0	5,761	0	5,761	9,446	0	33,810
16. Debt Repayments		0	0	0	1,172	0	0	0	0	224	1,396
17. Interest		0	0	0	2,540	0	0	0	0	308	2,848
18. Building, Land and Site Services		83	0	83	9	1,089	0	1,089	0	20,248	21,429
19. Other Operational Expenditures		8,804	167	8,971	1,518	11,721	0	11,721	1,136	78	23,424
20. Internal Cost Allocations		(21,151)	0	(21,151)	7,249	13,902	0	13,902	0	0	0
21. External Cost Recoveries		(8,391)	(3)	(8,394)	0	0	0	0	0	0	(8,394)
Total		273,676	455	274,131	60,407	112,227	0	112,227	15,188	34,132	496,085

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

University of Waterloo

Object of Expense	Instruction and Research		Academic Support			Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:													
(i) Academic Ranks	89,364	0	89,364	0	0	0	0	0	0	0	0	0	89,364
(ii) Other Instruction & Research	40,397	0	40,397	0	0	0	0	0	0	0	0	0	40,397
(iii) Other Salaries & Wages	39,240	0	39,240	17,720	6,656	6,548	7,073	8,093	14,905	4,110	16,044	16,044	120,389
Total Salaries and Wages	169,001	0	169,001	17,720	6,656	6,548	7,073	8,093	14,905	4,110	16,044	16,044	250,150
2. Employee Benefits	24,785	0	24,785	3,213	1,297	1,024	1,297	3,338	3,139	734	3,043	3,043	41,870
Total Salaries and Benefits	193,786	0	193,786	20,933	7,953	7,572	8,370	11,431	18,044	4,844	19,087	19,087	292,020
3. Library Acquisitions	0	0	0	0	7,325	0	0	0	0	0	0	0	7,325
4. Equipment and Furniture Purchases	23,305	0	23,305	1,194	226	392	1,585	175	2,347	168	2,312	2,312	31,704
5. Equipment Rental and Maintenance	1,734	0	1,734	176	271	55	1,717	132	121	23	2,171	2,171	6,400
6. Printing and Duplicating	2,000	0	2,000	638	28	111	11	248	17	390	1,089	1,089	4,532
7. Materials and Supplies	9,827	0	9,827	521	67	645	503	156	1,791	85	554	554	14,149
8. Communications	411	0	411	167	8	14	29	15	6	68	46	46	764
9. Professional Fees	1,836	0	1,836	275	0	102	103	837	1,831	629	169	169	5,782
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0	0	19,613
11. Travel	9,761	0	9,761	1,089	58	491	124	171	11	177	381	381	12,263
12. Utilities	0	0	0	0	0	0	0	0	10,208	0	0	0	10,208
13. Renovations and Alterations	320	0	320	0	0	0	0	0	13,740	0	2,423	2,423	16,483
14. Externally Contracted Services	221	0	221	34	0	0	0	0	0	0	74	74	329
15. Scholarships, Bursaries, etc.	5,761	0	5,761	0	0	28,049	0	0	0	0	0	0	33,810
16. Debt Repayments	0	0	0	0	0	0	0	0	224	0	1,172	1,396	1,396
17. Interest	0	0	0	0	0	0	0	0	308	0	2,540	2,540	2,848
18. Building, Land and Site Services	1,089	0	1,089	0	0	0	0	0	20,331	0	9	9	21,429
19. Other Operational Expenditures	16,140	0	16,140	1,111	128	810	137	381	2,614	585	1,518	1,518	23,424
20. Internal Cost Allocations	9,589	0	9,589	(735)	(427)	0	(338)	(9,200)	(6,138)	0	7,249	7,249	0
21. External Cost Recoveries	(3,250)	0	(3,250)	(531)	(89)	(2,172)	(55)	(1,598)	(38)	(661)	0	0	(8,394)
Total	272,530	0	272,530	24,872	15,548	36,069	12,186	2,748	65,417	6,308	60,407	60,407	496,085

TABLE 6

**FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005**

EXPENSE - OPERATING

(In thousands of dollars)

University of Waterloo

Object of Expense	Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine	Sub-total	Medicine	Sub-total								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)			
1. Salaries and Wages:													
(i) Academic Ranks - Full Time	76,751	0	76,751	0	0	0	0	0	0	0	0	0	76,751
(ii) Academic Ranks -Part Time	4,084	0	4,084	0	0	0	0	0	0	0	0	0	4,084
(iii) Other Instruction & Research -Full Time	16,625	0	16,625	0	0	0	0	0	0	0	0	0	16,625
(iv) Other Instruction & Research -Part Time	0	0	0	0	0	0	0	0	0	0	0	0	0
(v) Other Salaries & Wages - Full Time	24,258	0	24,258	16,070	5,984	4,346	6,834	7,415	14,116	3,677			82,700
(vi) Other Salaries & Wages - Part Time	2,478	0	2,478	1,509	637	2,201	239	502	789	433			8,788
Total Salaries and Wages	124,196	0	124,196	17,579	6,621	6,547	7,073	7,917	14,905	4,110			188,948
2. Employee Benefits	19,280	0	19,280	3,194	1,294	1,024	1,297	3,307	3,139	734			33,269
Total Salaries and Benefits	143,476	0	143,476	20,773	7,915	7,571	8,370	11,224	18,044	4,844			222,217
3. Library Acquisitions	0	0	0	0	7,258	0	0	0	0	0	0	0	7,258
4. Equipment and Furniture Purchases	7,007	0	7,007	1,188	188	341	1,585	175	634	168			11,286
5. Equipment Rental and Maintenance	638	0	638	174	271	55	1,717	132	121	23			3,131
6. Printing and Duplicating	1,475	0	1,475	631	28	110	11	248	17	390			2,910
7. Materials and Supplies	2,905	0	2,905	516	67	645	503	156	1,791	85			6,668
8. Communications	198	0	198	166	8	14	29	15	6	68			504
9. Professional Fees	455	0	455	215	0	102	103	837	40	629			2,381
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0			0
11. Travel	3,403	0	3,403	1,051	58	473	124	170	11	177			5,467
12. Utilities	0	0	0	0	0	0	0	0	10,208	0			10,208
13. Renovations and Alterations	0	0	0	0	0	0	0	0	3,443	0			3,443
14. Externally Contracted Services	221	0	221	34	0	0	0	0	0	0			255
15. Scholarships, Bursaries, etc.	0	0	0	0	0	18,603	0	0	0	0			18,603
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0			0
17. Interest	0	0	0	0	0	0	0	0	0	0			0
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	83	0			83
19. Other Operational Expenditures	3,169	0	3,169	1,093	120	799	137	365	2,536	585			8,804
20. Internal Cost Allocations	(4,313)	0	(4,313)	(735)	(427)	0	(338)	(9,200)	(6,138)	0			(21,151)
21. External Cost Recoveries	(3,247)	0	(3,247)	(531)	(89)	(2,172)	(55)	(1,598)	(38)	(661)			(8,391)
Total	155,387	0	155,387	24,575	15,397	26,541	12,186	2,524	30,758	6,308			273,676

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - TRUST

(in thousands of dollars)

University of Waterloo

Object of Expense	Functional Area		Instruction and Research			Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine	Sub-total	(4)	(5)							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Salaries and Wages:												
(i) Academic Ranks	553	0	553	0	0	0	0	0	0	0	0	553
(ii) Other Instruction & Research	255	0	255	0	0	0	0	0	0	0	0	255
(iii) Other Salaries & Wages	236	0	236	141	35	1	0	176	0	0	0	589
Total Salaries and Wages	1,044	0	1,044	141	35	1	0	176	0	0	0	1,397
2. Employee Benefits	125	0	125	19	3	0	0	31	0	0	0	178
Total Salaries and Benefits	1,169	0	1,169	160	38	1	0	207	0	0	0	1,575
3. Library Acquisitions	0	0	0	0	67	0	0	0	0	0	0	67
4. Equipment and Furniture Purchases	1,589	0	1,589	6	38	51	0	0	0	8	0	1,692
5. Equipment Rental and Maintenance	14	0	14	2	0	0	0	0	0	0	0	16
6. Printing and Duplicating	56	0	56	7	0	1	0	0	0	0	0	64
7. Materials and Supplies	259	0	259	5	0	0	0	0	0	0	0	264
8. Communications	7	0	7	1	0	0	0	0	0	0	0	8
9. Professional Fees	50	0	50	60	0	0	0	0	0	0	0	110
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0	0
11. Travel	234	0	234	38	0	18	0	1	0	0	0	291
12. Utilities	0	0	0	0	0	0	0	0	0	0	0	0
13. Renovations and Alterations	0	0	0	0	0	0	0	0	0	519	0	519
14. Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0	0
15. Scholarships, Bursaries, etc.	0	0	0	0	0	9,446	0	0	0	0	0	9,446
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	1,083	0	1,083	18	8	11	0	16	0	0	0	1,136
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0	0
Total	4,461	0	4,461	297	151	9,528	0	224	527	0	0	15,188

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

University of Waterloo

	Operating						Ancillary Enterprises				
	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Budget Appro- priations	Self Insur- ance	Unex- pected Pension Contri- butions	Other	Total	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	1,949	773	73,673	0	0	0	76,395	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	1,449	191	52,047	0	0	0	53,687	0	0	0	0
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	500	582	21,626	0	0	0	22,708	0	0	0	0
5. Balance - Beginning of Year	4,170	191	76,839	0	0	0	81,200	0	0	0	0
6. Balance -End of Year	4,670	773	98,465	0	0	0	103,908	0	0	0	0

WESTERN

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(in thousands of dollars)

University of Western Ontario

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated (1)	Appropriated (2)	Unappropriated (3)	Appropriated (4)					
1. Total Revenue	414,132	0	91,045	0	179,777	55,740	48,040	788,734	22,924
2. Total Expense	378,413	0	89,498	0	201,139	17,957	52,538	739,545	0
3. Lump Sum Payments	465	0	0	0	0	0	0	465	0
4. Net Revenue (Expense)	35,254	0	1,547	0	(21,362)	37,783	(4,498)	48,724	22,924
5. Interfund Transfers	(32,763)	0	(2,429)	0	8,470	(24,074)	33,642	(17,154)	17,154
6. Net Variation in Appropriations	(4,589)	4,589	0	0	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(2,098)	4,589	(882)	0	(12,892)	13,709	29,144	31,570	40,078
8. Net Reconciling Items	(12,567)	0	1,630	0	14,270	(3,672)	13,213	12,874	0
9. Balance - Beginning of the Year per prior year's COFO Report	(137,615)	50,462	(9,423)	0	4,908	15,958	126,405	50,695	178,755
10. Balance - End of the Year per Financial Statements	(152,280)	55,051	(8,675)	0	6,286	25,995	168,762	95,139	218,833
Distribution of Balance - End of the Year	(152,280)	0	(18,977)	0	0	22,096	0	(149,161)	0
11. Unrestricted	0	55,051	10,302	0	6,286	3,899	38,066	113,604	15,281
12. Internally Restricted	0	0	0	0	0	0	130,696	130,696	0
13. Investment in Capital Assets	0	0	0	0	0	0	0	0	203,552
14. Externally Restricted	0	0	0	0	0	0	0	0	218,833
Total	(152,280)	55,051	(8,675)	0	6,286	25,995	168,762	95,139	218,833

Endowment funds at end of year are reported at market value.

Note 1: In addition to the above revenue and expenses, \$4,643 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE

(in thousands of dollars)

University of Western Ontario

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	147,144	0	147,144	0	0	0	0	0	0	147,144	0
(ii) Non-Formula Grants	35,654	143	35,797	80	2,980	0	2,980	0	15,183	54,040	9,425
(iii) Other MTCU Grants and Contracts	5,526	7	5,533	0	0	0	0	2,563	13,495	21,591	3,064
b) Other Ontario Government Grants and Contracts	3,975	895	4,870	35	8,266	17,670	25,936	237	0	31,078	0
Total Ontario Grants and Contracts	192,299	1,045	193,344	115	11,246	17,670	28,916	2,800	28,678	253,853	12,489
c) Federal											
d) Municipal	841	231	1,072	10	65,889	11,054	76,943	498	0	78,523	0
e) Other Provinces	12	53	65	33	0	5	5	1,002	0	1,105	0
f) Foreign	13	0	13	0	0	0	0	0	0	13	0
2. Fees	865	0	865	0	146	12,665	12,811	0	0	13,676	0
a) Tuition Fees											
b) Miscellaneous Fees	172,740	9,812	182,552	0	0	0	0	0	0	182,552	0
Borrowings	12,741	1,298	14,039	804	0	0	0	0	0	14,843	0
Donations and Non-Government Grants and Contracts	0	0	0	0	0	0	0	0	14,970	14,970	0
4. Sales of Services and Products	15,309	1,796	17,105	34	25,228	35,742	60,970	32,002	394	110,505	7,328
5. Investment Income	0	0	0	89,258	0	0	0	0	0	89,258	0
a) Endowment											
b) Other Investment Income	0	0	0	0	0	0	0	18,979	0	18,979	3,107
Miscellaneous	558	36	594	791	130	0	130	459	235	2,209	0
Total	4,483	0	4,483	0	2	0	2	0	3,763	8,248	0
Total	399,861	14,271	414,132	91,045	102,641	77,136	179,777	55,740	48,040	788,734	22,924

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

University of Western Ontario

Functional Area Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub- total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	188,831	47,074	235,905	9,270	20,522	40,154	7,539	11,164	31,162	9,533	0	365,249
Other (Non-Credit)	12,463	701	13,164	0	0	0	0	0	0	0	0	13,164
Ancillary	0	0	0	0	0	0	0	0	0	0	89,498	89,498
Sponsored Research	68,159	132,980	201,139	0	0	0	0	0	0	0	0	201,139
Trust	4,834	1,171	6,005	0	249	11,055	0	101	111	436	0	17,957
Capital	0	0	0	0	0	0	0	0	52,538	0	0	52,538
Total	274,287	181,926	456,213	9,270	20,771	51,209	7,539	11,265	83,811	9,969	89,498	739,545

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

University of Western Ontario

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non- Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
						Entities Consolidated	Entities Not Consolidated	Subtotal			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:											
(i) Academic Ranks		137,166	3,282	140,448	0	6,710	0	6,710	1,790	0	148,948
(ii) Other Instruction & Research		14,381	269	14,650	0	30,880	0	30,880	456	0	45,986
(iii) Other Salaries & Wages		91,318	3,286	94,604	25,142	6,759	28,760	35,519	1,176	0	156,441
Total Salaries and Wages		242,865	6,837	249,702	25,142	44,349	28,760	73,109	3,422	0	351,375
2. Employee Benefits		48,344	833	49,177	3,666	5,662	1,836	7,498	637	0	60,978
Total Salaries and Benefits		291,209	7,670	298,879	28,808	50,011	30,596	80,607	4,059	0	412,353
3. Library Acquisitions		10,679	2	10,681	0	12	0	12	236	0	10,929
4. Equipment and Furniture Purchases		10,908	217	11,125	2,799	16,538	7,363	23,901	984	2,201	41,010
5. Equipment Rental and Maintenance		6,105	138	6,243	1,782	401	0	401	48	0	8,474
6. Printing and Duplicating		2,317	321	2,638	417	198	0	198	111	0	3,364
7. Materials and Supplies		7,041	3,296	10,337	6,451	12,605	7,519	20,124	531	0	37,443
8. Communications		2,050	136	2,186	627	217	0	217	42	0	3,072
9. Professional Fees		3,163	154	3,317	544	844	0	844	101	0	4,806
10. Costs of Goods Sold		0	0	0	25,638	0	0	0	0	0	25,638
11. Travel		12,382	861	13,243	329	6,262	1,662	7,924	620	0	22,116
12. Utilities		13,265	43	13,308	4,173	49	0	49	0	0	17,530
13. Renovations and Alterations		3,222	25	3,247	3,405	15,271	0	15,271	113	9,009	31,045
14. Externally Contracted Services		2,062	41	2,103	5	877	0	877	19	0	3,004
15. Scholarships, Bursaries, etc.		27,738	34	27,772	0	4,900	0	4,900	11,045	0	43,717
16. Debt Repayments		0	0	0	1,872	0	0	0	0	8,345	10,217
17. Interest		307	0	307	5,921	0	0	0	32	479	6,739
18. Building, Land and Site Services		0	0	0	283	0	0	0	0	35,504	35,787
19. Other Operational Expenditures		14,513	1,566	16,079	3,050	3,754	29,996	33,750	2,066	0	54,945
20. Internal Cost Allocations		(12,807)	347	(12,460)	3,394	12,066	0	12,066	0	(3,000)	0
21. External Cost Recoveries		(28,905)	(1,687)	(30,592)	0	(2)	0	(2)	(2,050)	0	(32,644)
Total		365,249	13,164	378,413	89,498	124,003	77,136	201,139	17,957	52,538	739,545

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

University of Western Ontario

Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Salaries and Wages:												
(i) Academic Ranks	106,518	42,430	148,948	0	0	0	0	0	0	0	0	148,948
(ii) Other Instruction & Research	31,583	14,403	45,986	0	0	0	0	0	0	0	0	45,986
(iii) Other Salaries & Wages	37,092	37,816	74,908	7,455	8,197	10,150	2,890	11,042	10,666	6,191	25,142	156,441
Total Salaries and Wages	175,193	94,649	269,842	7,455	8,197	10,150	2,890	11,042	10,666	6,191	25,142	351,375
2. Employee Benefits	33,482	12,081	45,563	1,666	1,923	1,542	590	2,534	2,210	1,284	3,666	60,978
Total Salaries and Benefits	208,675	106,730	315,405	9,121	10,120	11,692	3,280	13,576	12,876	7,475	28,808	412,353
3. Library Acquisitions	14	0	14	0	10,915	0	0	0	0	0	0	10,929
4. Equipment and Furniture Purchases	18,762	13,229	31,991	391	358	548	1,459	733	2,557	174	2,799	41,010
5. Equipment Rental and Maintenance	2,106	417	2,523	195	371	285	2,538	219	391	170	1,782	8,474
6. Printing and Duplicating	1,497	183	1,680	329	43	292	3	159	4	437	417	3,364
7. Materials and Supplies	11,894	15,875	27,769	1,360	94	513	20	470	749	17	6,451	37,443
8. Communications	757	207	964	288	25	44	107	125	461	431	627	3,072
9. Professional Fees	1,458	422	1,880	501	0	152	12	1,450	35	232	544	4,806
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	25,638	25,638
11. Travel	12,517	5,925	18,442	476	149	777	70	776	91	1,006	329	22,116
12. Utilities	92	0	92	0	0	0	0	0	13,265	0	4,173	17,530
13. Renovations and Alterations	1,224	14,072	15,296	0	0	0	0	0	12,344	0	3,405	31,045
14. Externally Contracted Services	1,760	505	2,265	46	49	46	0	214	337	42	5	3,004
15. Scholarships, Bursaries, etc.	4,933	1	4,934	0	0	38,783	0	0	0	0	0	43,717
16. Debt Repayments	0	0	0	0	0	0	0	0	8,345	0	1,872	10,217
17. Interest	157	0	157	0	0	0	150	32	479	0	5,921	6,739
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	35,504	0	283	35,787
19. Other Operational Expenditures	8,270	35,731	44,001	301	91	1,208	9	1,130	3,462	1,693	3,050	54,945
20. Internal Cost Allocations	4,733	3,625	8,358	(877)	(932)	0	(109)	(3,946)	(5,888)	0	3,394	0
21. External Cost Recoveries	(4,562)	(14,996)	(19,558)	(2,861)	(512)	(3,131)	0	(3,673)	(1,201)	(1,708)	0	(32,644)
Total	274,287	181,926	456,213	9,270	20,771	51,209	7,539	11,265	83,811	9,969	89,498	739,545

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - OPERATING
(In thousands of dollars)

University of Western Ontario

Object of Expense	Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine	Sub-total										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
1. Salaries and Wages:													
(i) Academic Ranks - Full Time	84,030	34,167	118,197	0	0	0	0	0	0	0	0	0	118,197
(ii) Academic Ranks - Part Time	14,290	4,679	18,969	0	0	0	0	0	0	0	0	0	18,969
(iii) Other Instruction & Research - Full Time	0	0	0	0	0	0	0	0	0	0	0	0	0
(iv) Other Instruction & Research - Part Time	13,973	408	14,381	0	0	0	0	0	0	0	0	0	14,381
(v) Other Salaries & Wages - Full Time	22,518	4,438	26,956	6,568	7,531	4,148	2,302	10,313	8,766	4,243	70,827		70,827
(vi) Other Salaries & Wages - Part Time	6,246	2,300	8,546	887	525	6,002	388	685	1,899	1,559	20,491		20,491
Total Salaries and Wages	141,057	45,992	187,049	7,455	8,056	10,150	2,690	10,998	10,665	5,802	242,865		242,865
2. Employee Benefits	29,133	7,622	36,755	1,666	1,884	1,542	590	2,523	2,210	1,174	48,344		48,344
Total Salaries and Benefits	170,190	53,614	223,804	9,121	9,940	11,692	3,280	13,521	12,875	6,976	291,209		291,209
3. Library Acquisitions	0	0	0	0	10,679	0	0	0	0	0	0	0	10,679
4. Equipment and Furniture Purchases	5,818	1,078	6,896	391	357	548	1,459	733	356	168	10,908		10,908
5. Equipment Rental and Maintenance	1,687	251	1,938	195	370	285	2,538	219	391	169	6,105		6,105
6. Printing and Duplicating	927	125	1,052	329	43	292	3	159	4	435	2,317		2,317
7. Materials and Supplies	3,306	554	3,860	1,360	82	503	20	462	749	5	7,041		7,041
8. Communications	481	107	588	288	24	44	107	125	461	413	2,050		2,050
9. Professional Fees	685	106	791	501	0	152	12	1,450	35	222	3,163		3,163
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0	0	0
11. Travel	6,370	2,683	9,053	476	145	777	70	776	91	994	12,382		12,382
12. Utilities	0	0	0	0	0	0	0	0	13,265	0	13,265		13,265
13. Renovations and Alterations	0	0	0	0	0	0	0	0	3,222	0	3,222		3,222
14. Externally Contracted Services	1,176	152	1,328	46	49	46	0	214	337	42	2,062		2,062
15. Scholarships, Bursaries, etc.	0	0	0	0	0	27,738	0	0	0	0	27,738		27,738
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
17. Interest	157	0	157	0	0	0	150	0	0	0	307		307
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	3,928	4,004	7,932	301	91	1,208	9	1,121	3,462	389	14,513		14,513
20. Internal Cost Allocations	(3,257)	(798)	(4,055)	(877)	(932)	0	(109)	(3,946)	(2,888)	0	(12,807)		(12,807)
21. External Cost Recoveries	(2,637)	(14,802)	(17,439)	(2,861)	(326)	(3,131)	0	(3,670)	(1,198)	(280)	(28,905)		(28,905)
Total	168,831	47,074	235,905	9,270	20,522	40,154	7,539	11,164	31,162	9,533	365,249		365,249

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - TRUST

(in thousands of dollars)

University of Western Ontario

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:												
(i) Academic Ranks		1,355	435	1,790	0	0	0	0	0	0	0	1,790
(ii) Other Instruction & Research		360	96	456	0	0	0	0	0	0	0	456
(iii) Other Salaries & Wages		468	133	601	0	141	0	0	44	1	389	1,176
Total Salaries and Wages		2,183	664	2,847	0	141	0	0	44	1	389	3,422
2. Employee Benefits		393	84	477	0	39	0	0	11	0	110	637
Total Salaries and Benefits		2,576	748	3,324	0	180	0	0	55	1	499	4,059
3. Library Acquisitions		0	0	0	0	236	0	0	0	0	0	236
4. Equipment and Furniture Purchases		949	28	977	0	1	0	0	0	0	6	984
5. Equipment Rental and Maintenance		45	1	46	0	1	0	0	0	0	1	48
6. Printing and Duplicating		109	0	109	0	0	0	0	0	0	2	111
7. Materials and Supplies		469	20	489	0	12	10	0	8	0	12	531
8. Communications		22	1	23	0	1	0	0	0	0	18	42
9. Professional Fees		90	1	91	0	0	0	0	0	0	10	101
10. Costs of Goods Sold		0	0	0	0	0	0	0	0	0	0	0
11. Travel		523	81	604	0	4	0	0	0	0	12	620
12. Utilities		0	0	0	0	0	0	0	0	0	0	0
13. Renovations and Alterations		0	0	0	0	0	0	0	0	113	0	113
14. Externally Contracted Services		19	0	19	0	0	0	0	0	0	0	19
15. Scholarships, Bursaries, etc.		0	0	0	0	0	11,045	0	0	0	0	11,045
16. Debt Repayments		0	0	0	0	0	0	0	0	0	0	0
17. Interest		0	0	0	0	0	0	0	32	0	0	32
18. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures		421	332	753	0	0	0	0	9	0	1,304	2,066
20. Internal Cost Allocations		0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries		(389)	(41)	(430)	0	(186)	0	0	(3)	(3)	(1,428)	(2,050)
Total		4,834	1,171	6,005	0	249	11,055	0	101	111	436	17,957

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

University of Western Ontario

	Operating						Ancillary Enterprises				Total
	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Budget Appro- priations	Self Insur- ance	Unex- pended Pension Contri- butions	Other	Total	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	1,400	0	3,760	262	0	0	5,422	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	794	0	0	114	0	0	908	0	0	0	0
3. Other	68	0	0	7	0	0	75	0	0	0	0
4. Net Variation in Appropriations for the Year	674	0	3,760	155	0	0	4,589	0	0	0	0
5. Balance - Beginning of Year	8,241	0	41,590	631	0	0	50,462	0	0	0	0
6. Balance -End of Year	8,915	0	45,350	786	0	0	55,051	0	0	0	0

WILFRID LAURIER

TABLE 1

**FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE**
(in thousands of dollars)

Wilfrid Laurier University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated	Appropriated	Unappropriated	Appropriated					
1. Total Revenue	120,430	0	30,320	0	10,264	9,321	130,613	300,948	4,811
2. Total Expense	116,102	0	30,761	0	9,846	7,724	94,725	259,158	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	4,328	0	(441)	0	418	1,597	35,888	41,790	4,811
5. Interfund Transfers	(3,480)	0	(98)	0	(2,390)	(98)	6,066	0	0
6. Net Variation in Appropriations	(2,266)	2,266	(210)	210	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(1,418)	2,266	(749)	210	(1,972)	1,499	41,954	41,790	4,811
8. Net Reconciling Items	(9,789)	0	25	0	1,972	(1,499)	(40,414)	(49,705)	0
9. Balance - Beginning of the Year per prior year's COFO Report	(24,683)	2,071	(1,548)	3	0	0	29,205	5,048	19,490
10. Balance - End of the Year per Financial Statements	(35,890)	4,337	(2,272)	213	0	0	30,745	(2,867)	24,301
Distribution of Balance - End of the Year									
11. Unrestricted	(35,890)	0	(2,272)	0	0	0	(8,787)	(46,949)	0
12. Internally Restricted	0	4,337	0	213	0	0	3,404	7,954	0
13. Investment in Capital Assets	0	0	0	0	0	0	36,128	36,128	0
14. Externally Restricted	0	0	0	0	0	0	0	0	24,301
Total	(35,890)	4,337	(2,272)	213	0	0	30,745	(2,867)	24,301

Endowment funds at end of year are reported at book value.

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE

(in thousands of dollars)

Wilfrid Laurier University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating		Ancillary		Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal	Entities Consolidated	Entities Not Consolidated	Subtotal					
							(1)	(2)	(3)		
1. Government Grants and Contracts:											
a) Ontario MTCU											
	45,976	0	45,976	0	0	0	0	0	0	45,976	0
(i) Basic Formula Grant											
(ii) Non-Formula Grants	10,094	0	10,094	120	166	0	166	1,609	3,824	15,813	2,237
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	10	9,572	9,582	831
b) Other Ontario Government Grants and Contracts	0	0	0	0	2,199	0	2,199	35	0	2,234	0
Total Ontario Grants and Contracts											
	56,070	0	56,070	120	2,365	0	2,365	1,654	13,396	73,605	3,068
c) Federal											
d) Municipal	51	0	51	0	6,801	0	6,801	392	0	7,244	0
e) Other Provinces	0	0	0	0	6	0	6	0	337	343	0
f) Foreign	0	0	0	0	18	0	18	0	0	18	0
2. Fees											
a) Tuition Fees	58,368	0	58,368	0	0	0	0	0	0	58,368	0
b) Miscellaneous Fees	3,924	500	4,424	14,289	0	0	0	0	216	18,929	0
3. Borrowings											
4. Donations and Non-Government Grants and Contracts	36	0	36	0	1,074	0	1,074	3,676	0	4,786	1,247
5. Sales of Services and Products	0	0	0	15,027	0	0	0	0	0	15,027	0
6. Investment Income											
a) Endowment	283	0	283	0	0	0	0	713	0	996	496
b) Other Investment Income	1,198	0	1,198	3	0	0	0	0	2	1,203	0
7. Miscellaneous	0	0	0	881	0	0	0	2,886	962	4,729	0
Total	119,930	500	120,430	30,320	10,264	0	10,264	9,321	130,613	300,948	4,811

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

Wilfrid Laurier University

Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	61,373	0	61,373	7,201	5,684	11,236	3,514	9,914	12,876	3,821	0	115,619
Other (Non-Credit)	483	0	483	0	0	0	0	0	0	0	0	483
Ancillary	0	0	0	0	0	0	0	0	0	0	30,761	30,761
Sponsored Research	9,846	0	9,846	0	0	0	0	0	0	0	0	9,846
Trust	1,614	0	1,614	2,650	49	3,051	0	397	(365)	328	0	7,724
Capital	0	0	0	0	0	0	0	0	94,725	0	0	94,725
Total	73,316	0	73,316	9,851	5,733	14,287	3,514	10,311	107,236	4,149	30,761	259,158

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

Wilfrid Laurier University

Object of Expense	Fund	General Expendable Funds			Restricted Expendable Funds						Total
		Operating	Other (Non- Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
						Entities Consolidated	Entities Not Consolidated	Subtotal			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
1. Salaries and Wages:											
(i) Academic Ranks	41,100	0	41,100	0	912	0	912	24	0	42,036	
(ii) Other Instruction & Research	2,567	0	2,567	0	31	0	31	36	0	2,634	
(iii) Other Salaries & Wages	28,711	215	28,926	5,507	1,817	0	1,817	1,768	0	38,018	
Total Salaries and Wages	72,378	215	72,593	5,507	2,760	0	2,760	1,828	0	82,688	
2. Employee Benefits	16,042	41	16,083	1,833	162	0	162	214	0	18,292	
Total Salaries and Benefits	88,420	256	88,676	7,340	2,922	0	2,922	2,042	0	100,980	
3. Library Acquisitions	2,259	0	2,259	0	18	0	18	49	0	2,326	
4. Equipment and Furniture Purchases	1,605	1	1,606	256	1,398	0	1,398	433	1,427	5,120	
5. Equipment Rental and Maintenance	1,099	0	1,099	563	20	0	20	7	0	1,689	
6. Printing and Duplicating	1,317	20	1,337	333	271	0	271	220	0	2,161	
7. Materials and Supplies	1,530	4	1,534	167	430	0	430	194	0	2,325	
8. Communications	901	6	907	460	48	0	48	46	0	1,461	
9. Professional Fees	367	0	367	7	2	0	2	20	0	396	
10. Costs of Goods Sold	0	0	0	11,122	0	0	0	0	0	11,122	
11. Travel	1,948	47	1,995	101	1,319	0	1,319	466	0	3,881	
12. Utilities	2,763	0	2,763	1,255	0	0	0	0	0	4,018	
13. Renovations and Alterations	375	0	375	200	0	0	0	14	638	1,227	
14. Externally Contracted Services	1,288	121	1,409	876	335	0	335	71	0	2,691	
15. Scholarships, Bursaries, etc.	6,187	0	6,187	0	0	0	0	2,468	0	8,655	
16. Debt Repayments	489	0	489	1,325	0	0	0	0	69,647	71,461	
17. Interest	2,691	0	2,691	4,947	0	0	0	0	0	7,638	
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	9,304	
19. Other Operational Expenditures	5,880	28	5,908	1,656	3,116	0	3,116	2,220	13,709	26,609	
20. Internal Cost Allocations	402	0	402	153	(33)	0	(33)	(522)	0	0	
21. External Cost Recoveries	(3,902)	0	(3,902)	0	0	0	0	(4)	0	(3,906)	
Total	115,619	483	116,102	30,761	9,846	0	9,846	7,724	94,725	259,158	

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

Wilfrid Laurier University

Object of Expense	Functional Area		Instruction and Research			Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total	Academic Support	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Salaries and Wages:													
(i) Academic Ranks	42,036	0	42,036	0	0	0	0	0	0	0	0	0	42,036
(ii) Other Instruction & Research	2,634	0	2,634	0	0	0	0	0	0	0	0	0	2,634
(iii) Other Salaries & Wages	10,059	0	10,059	4,829	2,535	3,504	1,923	3,465	3,881	2,315	5,507	5,507	38,018
Total Salaries and Wages	54,729	0	54,729	4,829	2,535	3,504	1,923	3,465	3,881	2,315	5,507	5,507	82,688
2. Employee Benefits	9,690	0	9,690	1,013	563	629	418	2,281	1,404	461	1,833	1,833	18,292
Total Salaries and Benefits	64,419	0	64,419	5,842	3,098	4,133	2,341	5,746	5,285	2,776	7,340	7,340	100,980
3. Library Acquisitions	18	0	18	0	2,308	0	0	0	0	0	0	0	2,326
4. Equipment and Furniture Purchases	2,275	0	2,275	151	27	65	429	257	1,522	138	256	256	5,120
5. Equipment Rental and Maintenance	75	0	75	49	10	45	605	51	194	97	563	563	1,689
6. Printing and Duplicating	864	0	864	247	46	112	16	95	35	413	333	333	2,161
7. Materials and Supplies	1,051	0	1,051	260	8	291	18	33	476	21	167	167	2,325
8. Communications	219	0	219	225	65	50	92	79	104	167	460	460	1,461
9. Professional Fees	46	0	46	19	0	93	0	231	0	0	7	7	396
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	11,122	11,122	11,122
11. Travel	2,612	0	2,612	532	24	183	51	153	27	198	101	101	3,881
12. Utilities	0	0	0	0	0	0	0	0	2,763	0	1,255	1,255	4,018
13. Renovations and Alterations	0	0	0	0	0	0	0	0	1,027	0	200	200	1,227
14. Externally Contracted Services	620	0	620	115	4	188	4	154	591	139	876	876	2,691
15. Scholarships, Bursaries, etc.	0	0	0	0	0	8,655	0	0	0	0	0	0	8,655
16. Debt Repayments	0	0	0	0	0	0	0	489	69,647	0	1,325	1,325	71,461
17. Interest	0	0	0	0	0	0	0	2,891	0	0	4,947	4,947	7,638
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	9,304	0	0	0	9,304
19. Other Operational Expenditures	5,420	0	5,420	1,655	217	910	83	1,396	14,592	680	1,656	1,656	26,609
20. Internal Cost Allocations	(2,648)	0	(2,648)	831	(73)	445	(55)	(1,022)	2,567	(198)	153	153	0
21. External Cost Recoveries	(1,655)	0	(1,655)	(75)	(1)	(883)	(70)	(42)	(898)	(282)	0	0	(3,905)
Total	73,316	0	73,316	9,851	5,733	14,287	3,514	10,311	107,236	4,149	30,761	30,761	259,158

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - OPERATING

(in thousands of dollars)

Wilfrid Laurier University

Object of Expense	Functional Area	Instruction and Research				Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total	Academic Support							
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:												
(i) Academic Ranks - Full Time		36,004	0	36,004	0	0	0	0	0	0	0	36,004
(ii) Academic Ranks - Part Time		5,096	0	5,096	0	0	0	0	0	0	0	5,096
(iii) Other Instruction & Research - Full Time		0	0	0	0	0	0	0	0	0	0	0
(iv) Other Instruction & Research - Part Time		2,567	0	2,567	0	0	0	0	0	0	0	2,567
(v) Other Salaries & Wages - Full Time		6,156	0	6,156	3,925	2,351	2,361	1,778	3,253	3,583	2,133	25,540
(vi) Other Salaries & Wages - Part Time		859	0	859	290	184	1,076	145	137	298	182	3,171
Total Salaries and Wages		50,682	0	50,682	4,215	2,535	3,437	1,923	3,390	3,881	2,315	72,378
2. Employee Benefits		9,426	0	9,426	887	563	623	418	2,260	1,404	461	16,042
Total Salaries and Benefits		60,108	0	60,108	5,102	3,098	4,060	2,341	5,650	5,285	2,776	88,420
3. Library Acquisitions		0	0	0	0	2,259	0	0	0	0	0	2,259
4. Equipment and Furniture Purchases		734	0	734	77	27	55	429	50	95	138	1,605
5. Equipment Rental and Maintenance		55	0	55	42	10	45	605	51	194	97	1,099
6. Printing and Duplicating		488	0	488	139	46	107	16	75	35	411	1,317
7. Materials and Supplies		613	0	613	86	8	291	18	17	476	21	1,530
8. Communications		141	0	141	204	65	50	92	78	104	167	901
9. Professional Fees		44	0	44	7	0	93	0	223	0	0	367
10. Costs of Goods Sold		0	0	0	0	0	0	0	0	0	0	0
11. Travel		1,151	0	1,151	249	24	130	51	122	27	194	1,948
12. Utilities		0	0	0	0	0	0	0	0	2,763	0	2,763
13. Renovations and Alterations		0	0	0	0	0	0	0	0	375	0	375
14. Externally Contracted Services		125	0	125	91	4	188	4	149	591	136	1,288
15. Scholarships, Bursaries, etc.		0	0	0	0	0	6,187	0	0	0	0	6,187
16. Debt Repayments		0	0	0	0	0	0	0	489	0	0	489
17. Interest		0	0	0	0	0	0	0	2,691	0	0	2,691
18. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures		2,170	0	2,170	444	217	470	83	1,383	883	230	5,880
20. Internal Cost Allocations		(2,601)	0	(2,601)	831	(73)	443	(55)	(1,022)	2,946	(67)	402
21. External Cost Recoveries		(1,655)	0	(1,655)	(71)	(1)	(883)	(70)	(42)	(898)	(282)	(3,902)
Total		61,373	0	61,373	7,201	5,684	11,236	3,514	9,914	12,876	3,821	115,619

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - TRUST

(in thousands of dollars)

Wilfrid Laurier University

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Medicine Excl.	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:												
(i) Academic Ranks		24	0	24	0	0	0	0	0	0	0	24
(ii) Other Instruction & Research		36	0	36	0	0	0	0	0	0	0	36
(iii) Other Salaries & Wages		1,012	0	1,012	614	0	67	0	75	0	0	1,768
Total Salaries and Wages		1,072	0	1,072	614	0	67	0	75	0	0	1,828
2. Employee Benefits		61	0	61	126	0	6	0	21	0	0	214
Total Salaries and Benefits		1,133	0	1,133	740	0	73	0	96	0	0	2,042
3. Library Acquisitions		0	0	0	0	49	0	0	0	0	0	49
4. Equipment and Furniture Purchases		142	0	142	74	0	10	0	207	0	0	433
5. Equipment Rental and Maintenance		0	0	0	7	0	0	0	0	0	0	7
6. Printing and Duplicating		85	0	85	108	0	5	0	20	0	2	220
7. Materials and Supplies		4	0	4	174	0	0	0	16	0	0	194
8. Communications		24	0	24	21	0	0	0	1	0	0	46
9. Professional Fees		0	0	0	12	0	0	0	8	0	0	20
10. Costs of Goods Sold		0	0	0	0	0	0	0	0	0	0	0
11. Travel		95	0	95	283	0	53	0	31	0	4	466
12. Utilities		0	0	0	0	0	0	0	0	0	0	0
13. Renovations and Alterations		0	0	0	0	0	0	0	0	14	0	14
14. Externally Contracted Services		39	0	39	24	0	0	0	5	0	3	71
15. Scholarships, Bursaries, etc.		0	0	0	0	0	2,468	0	0	0	0	2,468
16. Debt Repayments		0	0	0	0	0	0	0	0	0	0	0
17. Interest		0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures		106	0	106	1,211	0	440	0	13	0	450	2,220
20. Internal Cost Allocations		(14)	0	(14)	0	0	2	0	0	(379)	(131)	(522)
21. External Cost Recoveries		0	0	0	(4)	0	0	0	0	0	0	(4)
Total		1,614	0	1,614	2,650	49	3,051	0	397	(365)	328	7,724

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

Wilfrid Laurier University

	Operating						Ancillary Enterprises				Total
	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Budget Appro- priations	Self Insur- ance	Unex- pended Pension Contri- butions	Other	Total	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	0	0	0	0	0	0	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	0	0	0	0	0	0	0	0	0	0	0
3. Other	0	0	0	0	0	2,266	2,266	210	0	0	210
4. Net Variation in Appropriations for the Year	0	0	0	0	0	2,266	2,266	210	0	0	210
5. Balance - Beginning of Year	0	0	0	0	0	2,071	2,071	3	0	0	3
6. Balance -End of Year	0	0	0	0	0	4,337	4,337	213	0	0	213

WINDSOR

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(In thousands of dollars)

University of Windsor

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated	Appropriated	Unappropriated	Appropriated					
					(5)	(6)	(7)	(8)	(9)
1. Total Revenue	165,964	0	25,352	0	24,118	11,279	6,479	233,192	5,755
2. Total Expense	160,477	0	25,534	0	22,701	7,450	19,196	235,358	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	5,487	0	(182)	0	1,417	3,829	(12,717)	(2,166)	5,755
5. Interfund Transfers	(6,333)	0	(3,348)	0	4,863	639	4,050	(129)	129
6. Net Variation in Appropriations	(216)	216	1,588	(1,588)	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(1,062)	216	(1,942)	(1,588)	6,280	4,468	(8,667)	(2,295)	5,884
8. Net Reconciling Items	(46)	0	1,942	0	(6,280)	(4,468)	8,218	(634)	(438)
9. Balance - Beginning of the Year per prior year's COFO Report	(17,347)	22,580	0	693	0	0	49,179	55,105	29,524
10. Balance - End of the Year per Financial Statements	(18,455)	22,796	0	(895)	0	0	48,730	52,176	34,970
Distribution of Balance - End of the Year									
11. Unrestricted	(18,455)	0	0	0	0	0	0	(18,455)	0
12. Internally Restricted	0	22,796	0	(895)	0	0	0	21,901	34,970
13. Investment in Capital Assets	0	0	0	0	0	0	48,730	48,730	0
14. Externally Restricted	0	0	0	0	0	0	0	0	0
Total	(18,455)	22,796	0	(895)	0	0	48,730	52,176	34,970

Endowment funds at end of year are reported at market value.

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE

(In thousands of dollars)

University of Windsor

Source	General Expendable Funds				Restricted Expendable Funds				Total Expendable Funds	Endowment
	Operating		Ancillary		Sponsored Research		Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal	Subtotal	Entities Consolidated	Entities Not Consolidated				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:										
a) Ontario MTCU										
(i) Basic Formula Grant	70,176	0	70,176	0	0	0	0	0	70,176	0
(ii) Non-Formula Grants	12,704	0	12,704	92	335	0	335	0	6,070	3,231
(iii) Other MTCU Grants and Contracts	137	0	137	0	0	0	0	1,489	0	834
b) Other Ontario Government Grants and Contracts	0	0	0	0	4,015	0	4,015	0	4,015	0
Total Ontario Grants and Contracts	83,017	0	83,017	92	4,350	0	4,350	1,489	6,070	4,065
2. Fees										
c) Federal	0	0	0	0	15,669	0	15,669	8	0	0
d) Municipal	0	0	0	0	0	0	0	403	0	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	1,013	0	1,013	0	0	0
a) Tuition Fees	73,566	0	73,566	0	0	0	0	0	73,566	0
b) Miscellaneous Fees	6,241	0	6,241	10,721	0	0	0	0	16,962	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	0	0	0	0	2,881	0	2,881	3,063	0	1,354
5. Sales of Services and Products	0	0	0	13,838	0	0	0	0	0	0
6. Investment Income										
a) Endowment	0	0	0	0	0	0	0	0	0	336
b) Other Investment Income	2,230	0	2,230	(82)	0	0	0	1,664	0	0
7. Miscellaneous	910	0	910	783	205	0	205	5,055	6	0
Total	165,964	0	165,964	25,352	24,118	0	24,118	11,279	6,479	5,755

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

University of Windsor

Fund	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating		83,576	0	83,576	13,321	8,892	17,483	7,036	9,378	18,255	2,462	0	160,403
Other (Non-Credit)		74	0	74	0	0	0	0	0	0	0	0	74
Ancillary		0	0	0	0	0	0	0	0	0	0	25,534	25,534
Sponsored Research		22,701	0	22,701	0	0	0	0	0	0	0	0	22,701
Trust		3,262	0	3,262	0	63	4,007	0	0	75	43	0	7,450
Capital		0	0	0	0	0	0	0	0	19,196	0	0	19,196
Total		109,613	0	109,613	13,321	8,955	21,490	7,036	9,378	37,526	2,505	25,534	235,358

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

University of Windsor

Object of Expense	Fund	General Expendable Funds				Restricted Expendable Funds						Total
		Operating	Other (Non- Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital		
						Entities Consolidated	Entities Not Consolidated	Subtotal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			
1. Salaries and Wages:												
(i) Academic Ranks		49,937	0	49,937	0	1,127	0	1,127	59	0	51,123	
(ii) Other Instruction & Research		6,866	22	6,888	0	8,361	0	8,361	447	0	15,696	
(iii) Other Salaries & Wages		46,297	18	46,315	6,298	1,084	0	1,084	105	0	53,802	
Total Salaries and Wages		103,100	40	103,140	6,298	10,572	0	10,572	611	0	120,621	
2. Employee Benefits		22,671	4	22,675	874	773	0	773	81	0	24,403	
Total Salaries and Benefits		125,771	44	125,815	7,172	11,345	0	11,345	692	0	145,024	
3. Library Acquisitions		4,266	0	4,266	0	0	0	0	63	0	4,329	
4. Equipment and Furniture Purchases		3,979	9	3,988	343	3,901	0	3,901	184	1,660	10,076	
5. Equipment Rental and Maintenance		2,562	0	2,562	1,263	51	0	51	125	0	4,001	
6. Printing and Duplicating		2,166	1	2,167	511	1,956	0	1,956	93	0	4,727	
7. Materials and Supplies		1,328	0	1,328	303	60	0	60	26	56	1,773	
8. Communications		787	1	788	94	96	0	96	562	0	1,540	
9. Professional Fees		1,172	0	1,172	28	46	0	46	96	69	1,411	
10. Costs of Goods Sold		0	0	0	9,572	0	0	0	0	0	9,572	
11. Travel		3,149	4	3,153	47	1,640	0	1,640	168	5	5,013	
12. Utilities		5,279	0	5,279	2,068	0	0	0	0	0	7,347	
13. Renovations and Alterations		1,442	0	1,442	185	16	0	16	75	13,971	15,689	
14. Externally Contracted Services		0	0	0	186	0	0	0	4	0	190	
15. Scholarships, Bursaries, etc.		6,914	0	6,914	0	5	0	5	4,007	0	10,926	
16. Debt Repayments		2,534	0	2,534	614	0	0	0	0	0	3,148	
17. Interest		955	0	955	2,126	0	0	0	0	0	3,081	
18. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	3,329	
19. Other Operational Expenditures		6,166	5	6,171	739	807	0	807	1,355	106	9,178	
20. Internal Cost Allocations		(3,071)	10	(3,061)	283	2,778	0	2,778	0	0	0	
21. External Cost Recoveries		(4,996)	0	(4,996)	0	0	0	0	0	0	(4,996)	
Total		160,403	74	160,477	25,534	22,701	0	22,701	7,450	19,196	235,358	

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

University of Windsor

Object of Expense	Functional Area		Instruction and Research		Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
			All Excl. Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
1. Salaries and Wages:													
(i) Academic Ranks	51,123	0	51,123	0	0	0	0	0	0	0	0	0	51,123
(ii) Other Instruction & Research	15,696	0	15,696	0	0	0	0	0	0	0	0	0	15,696
(iii) Other Salaries & Wages	9,931	0	9,931	6,877	4,699	8,004	4,230	4,796	7,560	1,407	6,298		53,802
Total Salaries and Wages	76,750	0	76,750	6,877	4,699	8,004	4,230	4,796	7,560	1,407	6,298		120,621
2. Employee Benefits	14,475	0	14,475	2,358	1,079	1,065	763	1,182	2,343	264	874		24,403
Total Salaries and Benefits	91,225	0	91,225	9,235	5,778	9,069	4,993	5,978	9,903	1,671	7,172		145,024
3. Library Acquisitions	0	0	0	0	4,329	0	0	0	0	0	0	0	4,329
4. Equipment and Furniture Purchases	5,561	0	5,561	618	253	279	1,012	59	1,941	10	343		10,076
5. Equipment Rental and Maintenance	837	0	837	58	146	35	766	256	553	87	1,263		4,001
6. Printing and Duplicating	2,823	0	2,823	278	67	196	66	211	148	427	511		4,727
7. Materials and Supplies	723	0	723	38	33	31	3	16	549	77	303		1,773
8. Communications	816	0	816	153	55	79	188	91	10	54	94		1,540
9. Professional Fees	184	0	184	267	0	22	0	838	72	0	28		1,411
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0		9,572
11. Travel	2,964	0	2,964	861	45	604	29	382	29	52	47		5,013
12. Utilities	0	0	0	0	0	0	0	0	5,279	0	2,068		7,347
13. Renovations and Alterations	16	0	16	0	0	0	0	0	15,488	0	185		15,689
14. Externally Contracted Services	4	0	4	0	0	0	0	0	0	0	186		190
15. Scholarships, Bursaries, etc.	5	0	5	0	0	10,921	0	0	0	0	0		10,926
16. Debt Repayments	0	0	0	2,102	0	432	0	0	0	0	614		3,148
17. Interest	0	0	0	381	0	574	0	0	0	0	2,126		3,081
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	3,329	0	0		3,329
19. Other Operational Expenditures	3,066	0	3,066	1,065	2	418	182	2,928	552	226	739		9,178
20. Internal Cost Allocations	2,913	0	2,913	(503)	(1,576)	0	(151)	(682)	(284)	0	283		0
21. External Cost Recoveries	(1,524)	0	(1,524)	(1,232)	(177)	(1,170)	(52)	(699)	(43)	(99)	0		(4,996)
Total	109,613	0	109,613	13,321	8,955	21,490	7,036	9,378	37,526	2,505	25,534		235,358

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - OPERATING

(in thousands of dollars)

University of Windsor

Object of Expense	Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine	Sub-total										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
1. Salaries and Wages:													
(i) Academic Ranks - Full Time	45,586	0	45,586	0	0	0	0	0	0	0	0	0	45,586
(ii) Academic Ranks -Part Time	4,351	0	4,351	0	0	0	0	0	0	0	0	0	4,351
(iii) Other Instruction & Research -Full Time	1,578	0	1,578	0	0	0	0	0	0	0	0	0	1,578
(iv) Other Instruction & Research -Part Time	5,288	0	5,288	0	0	0	0	0	0	0	0	0	5,288
(v) Other Salaries & Wages - Full Time	8,061	0	8,061	5,654	4,300	3,585	3,910	4,526	6,972	1,215			38,223
(vi) Other Salaries & Wages - Part Time	682	0	682	1,223	399	4,419	320	270	588	173			8,074
Total Salaries and Wages	65,546	0	65,546	6,877	4,699	8,004	4,230	4,796	7,560	1,388			103,100
2. Employee Benefits	13,619	0	13,619	2,358	1,079	1,065	763	1,182	2,343	262			22,671
Total Salaries and Benefits	79,165	0	79,165	9,235	5,778	9,069	4,993	5,978	9,903	1,650			125,771
3. Library Acquisitions	0	0	0	0	4,266	0	0	0	0	0			4,266
4. Equipment and Furniture Purchases	1,467	0	1,467	618	253	279	1,012	59	281	10			3,979
5. Equipment Rental and Maintenance	661	0	661	58	146	35	766	256	553	87			2,562
6. Printing and Duplicating	773	0	773	278	67	196	66	211	148	427			2,166
7. Materials and Supplies	640	0	640	38	33	31	3	16	493	74			1,328
8. Communications	165	0	165	153	55	79	188	91	10	46			787
9. Professional Fees	42	0	42	267	0	22	0	838	3	0			1,172
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0			0
11. Travel	1,162	0	1,162	861	45	604	29	382	24	42			3,149
12. Utilities	0	0	0	0	0	0	0	0	5,279	0			5,279
13. Renovations and Alterations	0	0	0	0	0	0	0	0	1,442	0			1,442
14. Externally Contracted Services	0	0	0	0	0	0	0	0	0	0			0
15. Scholarships, Bursaries, etc.	0	0	0	0	0	6,914	0	0	0	0			6,914
16. Debt Repayments	0	0	0	2,102	0	432	0	0	0	0			2,534
17. Interest	0	0	0	381	0	574	0	0	0	0			955
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0			0
19. Other Operational Expenditures	900	0	900	1,065	2	418	182	2,928	446	225			6,166
20. Internal Cost Allocations	125	0	125	(503)	(1,576)	0	(151)	(682)	(284)	0			(3,071)
21. External Cost Recoveries	(1,524)	0	(1,524)	(1,232)	(177)	(1,170)	(52)	(699)	(43)	(99)			(4,996)
Total	83,576	0	83,576	13,321	8,892	17,483	7,036	9,378	18,255	2,462			160,403

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - TRUST
(in thousands of dollars)

University of Windsor

Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine	Sub-total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks	59	0	59	0	0	0	0	0	0	0	59
(ii) Other Instruction & Research	447	0	447	0	0	0	0	0	0	0	447
(iii) Other Salaries & Wages	86	0	86	0	0	0	0	0	0	19	105
Total Salaries and Wages	592	0	592	0	0	0	0	0	0	19	611
2. Employee Benefits	79	0	79	0	0	0	0	0	0	2	81
Total Salaries and Benefits	671	0	671	0	0	0	0	0	0	21	692
3. Library Acquisitions	0	0	0	0	63	0	0	0	0	0	63
4. Equipment and Furniture Purchases	184	0	184	0	0	0	0	0	0	0	184
5. Equipment Rental and Maintenance	125	0	125	0	0	0	0	0	0	0	125
6. Printing and Duplicating	93	0	93	0	0	0	0	0	0	0	93
7. Materials and Supplies	23	0	23	0	0	0	0	0	0	3	26
8. Communications	554	0	554	0	0	0	0	0	0	8	562
9. Professional Fees	96	0	96	0	0	0	0	0	0	0	96
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11. Travel	158	0	158	0	0	0	0	0	0	10	168
12. Utilities	0	0	0	0	0	0	0	0	0	0	0
13. Renovations and Alterations	0	0	0	0	0	0	0	0	75	0	75
14. Externally Contracted Services	4	0	4	0	0	0	0	0	0	0	4
15. Scholarships, Bursaries, etc.	0	0	0	0	0	4,007	0	0	0	0	4,007
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	1,354	0	1,354	0	0	0	0	0	0	1	1,355
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
Total	3,262	0	3,262	0	63	4,007	0	0	75	43	7,450

University of Windsor

	Operating						Ancillary Enterprises				
	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Budget Appro- priations	Self Insur- ance	Unex- pended Pension Contri- butions	Other	Total	Repairs, Renovations, & Replace- ments	Purchase Order Commit- ments	Other	Total
1. Appropriation Reversals for the Year	0	9,884	6,768	0	0	98	16,750	(1,450)	0	0	(1,450)
2. Deduct: Expenses Included in this Year's Operations	400	10,481	4,073	0	0	1,590	16,534	138	0	0	138
3. Other	1,800	0	0	0	0	(1,800)	0	0	0	0	0
4. Net Variation in Appropriations for the Year	1,400	(597)	2,695	0	0	(3,282)	216	(1,588)	0	0	(1,588)
5. Balance - Beginning of Year	0	11,484	4,073	200	0	6,823	22,580	693	0	0	693
6. Balance -End of Year	1,400	10,887	6,768	200	0	3,541	22,796	(895)	0	0	(895)

YORK

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(in thousands of dollars)

York University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated (1)	Appropriated (2)	Unappropriated (3)	Appropriated (4)					
1. Total Revenue	555,522	0	64,020	0	49,117	30,378	146,229	845,266	22,025
2. Total Expense	520,109	0	68,646	0	48,325	13,589	99,576	750,245	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	35,413	0	(4,626)	0	792	16,789	46,653	95,021	22,025
5. Interfund Transfers	(49,181)	0	(18,608)	0	(2,275)	(6,841)	62,990	(13,915)	13,915
6. Net Variation in Appropriations	(20,443)	20,443	0	0	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(34,211)	20,443	(23,234)	0	(1,483)	9,948	109,643	81,106	35,940
8. Net Reconciling Items	1,606	0	5,693	0	1,483	(9,948)	(51,829)	(52,995)	0
9. Balance - Beginning of the Year per prior year's COFO Report	14,244	22,737	3,203	0	0	0	82,691	122,875	140,691
10. Balance - End of the Year per Financial Statements	(18,361)	43,180	(14,338)	0	0	0	140,505	150,986	176,631
Distribution of Balance - End of the Year									
11. Unrestricted	(18,361)	0	(14,338)	0	0	0	(12,038)	(44,737)	0
12. Internally Restricted	0	43,180	0	0	0	0	50,282	93,462	20,526
13. Investment in Capital Assets	0	0	0	0	0	0	102,261	102,261	0
14. Externally Restricted	0	0	0	0	0	0	0	0	156,105
Total	(18,361)	43,180	(14,338)	0	0	0	140,505	150,986	176,631

Endowment funds at end of year are reported at book value.

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE

(in thousands of dollars)

York University

Source	General Expendable Funds					Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital			
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
1. Government Grants and Contracts:												
a) Ontario MTCU												
(i) Basic Formula Grant	198,653	0	198,653	0	0	0	0	0	198,653	0		
(ii) Non-Formula Grants	42,524	0	42,524	299	960	0	960	0	33,391	77,174		
(iii) Other MTCU Grants and Contracts	7,087	0	7,087	0	0	0	0	1,870	0	8,957		
b) Other Ontario Government Grants and Contracts	39	0	39	0	2,283	0	2,283	0	338	2,660		
Total Ontario Grants and Contracts	248,303	0	248,303	299	3,243	0	3,243	1,870	33,729	287,444		
c) Federal												
d) Municipal	13	0	13	0	1,116	0	1,116	0	0	32,120		
e) Other Provinces	0	0	0	0	0	0	0	0	0	1,129		
f) Foreign	0	0	0	0	2,649	0	2,649	0	0	0		
2. Fees												
a) Tuition Fees	226,726	26,675	253,401	0	0	0	0	0	0	253,401		
b) Miscellaneous Fees	28,148	616	28,764	1,159	0	0	0	0	3,931	33,854		
Borrowings	0	0	0	0	0	0	0	0	100,000	100,000		
4. Donations and Non-Government Grants and Contracts												
	1,405	6	1,411	30	7,980	0	7,980	4,531	4,815	18,767		
	0	0	0	62,392	0	0	0	0	0	62,392		
5. Sales of Services and Products												
6. Investment Income												
a) Endowment	0	0	0	0	0	0	0	18,364	0	18,364		
b) Other Investment Income	5,252	87	5,339	0	13	0	13	0	3,517	8,869		
Miscellaneous	17,856	81	17,937	140	2,350	0	2,350	5,613	237	26,277		
Total	528,057	27,465	555,522	64,020	49,117	0	49,117	30,378	146,229	845,266		
										22,025		

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA
(in thousands of dollars)

York University

Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	290,911	0	290,911	15,085	23,705	68,908	14,609	30,690	45,185	7,665	0	496,758
Other (Non-Credit)	23,351	0	23,351	0	0	0	0	0	0	0	0	23,351
Ancillary	0	0	0	0	0	0	0	0	0	0	68,646	68,646
Sponsored Research	48,325	0	48,325	0	0	0	0	0	0	0	0	48,325
Trust	2,662	0	2,662	0	478	10,448	0	0	1	0	0	13,589
Capital	0	0	0	0	0	0	0	0	99,576	0	0	99,576
Total	365,249	0	365,249	15,085	24,183	79,356	14,609	30,690	144,762	7,665	68,646	750,245

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE
(in thousands of dollars)

York University

Object of Expense	Fund	General Expendable Funds			Restricted Expendable Funds					Total	
		Operating	Other (Non- Credit)	Subtotal	Ancillary	Sponsored Research			Trust		Capital
						Entities Consolidated	Entities Not Consolidated	Subtotal			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
1. Salaries and Wages:											
(i) Academic Ranks	147,112	1,423	148,535	0	7,565	0	7,565	108	0	156,208	
(ii) Other Instruction & Research	25,666	292	25,958	0	10,854	0	10,854	447	0	37,259	
(iii) Other Salaries & Wages	134,755	10,572	145,327	13,664	6,477	0	6,477	1,299	0	166,767	
Total Salaries and Wages	307,533	12,287	319,820	13,664	24,896	0	24,896	1,854	0	360,234	
2. Employee Benefits	64,110	1,151	65,261	2,921	1,832	0	1,832	179	0	70,193	
Total Salaries and Benefits	371,643	13,438	385,081	16,585	26,728	0	26,728	2,033	0	430,427	
3. Library Acquisitions	9,981	0	9,981	0	0	0	0	478	0	10,459	
4. Equipment and Furniture Purchases	16,108	206	16,314	1,663	5,597	0	5,597	124	8,923	32,621	
5. Equipment Rental and Maintenance	6,098	128	6,226	1,961	293	0	293	33	505	9,018	
6. Printing and Duplicating	5,695	1,184	6,879	779	303	0	303	158	0	8,119	
7. Materials and Supplies	16,801	1,107	17,908	699	4,104	0	4,104	483	1,075	24,269	
8. Communications	2,203	1,322	3,525	269	343	0	343	32	157	4,326	
9. Professional Fees	1,684	17	1,701	113	1	0	1	24	0	1,839	
10. Costs of Goods Sold	0	0	0	13,880	0	0	0	0	0	13,880	
11. Travel	9,433	3,236	12,669	268	5,035	0	5,035	744	26	18,742	
12. Utilities	12,170	14	12,184	850	0	0	0	0	0	13,034	
13. Renovations and Alterations	5,732	86	5,818	2,984	636	0	636	1	9	9,448	
14. Externally Contracted Services	2,554	69	2,623	1,461	0	0	0	1	0	4,085	
15. Scholarships, Bursaries, etc.	34,798	58	34,856	0	144	0	144	10,448	0	45,448	
16. Debt Repayments	0	0	0	6,406	0	0	0	0	1,805	8,211	
17. Interest	899	0	899	4,425	0	0	0	0	18,736	24,060	
18. Building, Land and Site Services	836	0	836	0	0	0	0	0	93,601	94,437	
19. Other Operational Expenditures	10,534	3,066	13,630	1,590	101	0	101	118	305	15,744	
20. Internal Cost Allocations	4,703	0	4,703	14,713	5,111	0	5,111	0	(24,527)	0	
21. External Cost Recoveries	(15,114)	(610)	(15,724)	0	(71)	0	(71)	(1,088)	(1,039)	(17,922)	
Total	496,758	23,351	520,109	68,646	48,325	0	48,325	13,589	99,576	750,245	

TABLE S

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE
(in thousands of dollars)

York University

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		Medicine		Sub-total									
		All Excl. Medicine	(2)										
(1)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
1.	Salaries and Wages:												
(i)	Academic Ranks	156,208	0	156,208	0	0	0	0	0	0	0	0	156,208
(ii)	Other Instruction & Research	37,259	0	37,259	0	0	0	0	0	0	0	0	37,259
(iii)	Other Salaries & Wages	60,607	0	60,607	9,994	10,548	23,911	7,623	17,467	17,303	5,650	13,664	166,767
	Total Salaries and Wages	254,074	0	254,074	9,994	10,548	23,911	7,623	17,467	17,303	5,650	13,664	360,234
2.	Employee Benefits	47,990	0	47,990	2,083	2,199	4,985	1,589	3,641	3,607	1,178	2,921	70,193
	Total Salaries and Benefits	302,064	0	302,064	12,077	12,747	28,896	9,212	21,108	20,910	6,828	16,585	430,427
3.	Library Acquisitions	0	0	0	0	10,459	0	0	0	0	0	0	10,459
4.	Equipment and Furniture Purchases	12,728	0	12,728	961	605	795	3,492	2,830	9,425	122	1,663	32,621
5.	Equipment Rental and Maintenance	2,869	0	2,869	309	219	707	1,234	220	1,438	61	1,961	9,018
6.	Printing and Duplicating	4,771	0	4,771	595	114	1,005	31	601	26	197	779	8,119
7.	Materials and Supplies	15,576	0	15,576	1,003	549	1,284	1,344	1,592	2,099	123	699	24,269
8.	Communications	2,356	0	2,356	81	40	883	10	420	169	98	269	4,326
9.	Professional Fees	62	0	62	0	0	0	0	1,664	0	0	113	1,839
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	13,880	13,880
11.	Travel	14,213	0	14,213	735	107	1,923	93	822	145	436	268	18,742
12.	Utilities	14	0	14	0	0	0	0	0	12,170	0	850	13,034
13.	Renovations and Alterations	722	0	722	0	0	0	0	0	5,742	0	2,984	9,448
14.	Externally Contracted Services	155	0	155	1	0	245	9	19	2,194	1	1,461	4,085
15.	Scholarships, Bursaries, etc.	202	0	202	0	0	45,246	0	0	0	0	0	45,448
16.	Debt Repayments	0	0	0	0	0	0	0	0	1,805	0	6,406	8,211
17.	Interest	899	0	899	0	0	0	0	0	16,736	0	4,425	24,060
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	94,437	0	0	94,437
19.	Other Operational Expenditures	6,426	0	6,426	154	7	1,089	30	2,550	3,553	345	1,590	15,744
20.	Internal Cost Allocations	9,814	0	9,814	0	0	0	0	0	(24,527)	0	14,713	0
21.	External Cost Recoveries	(7,622)	0	(7,622)	(831)	(664)	(2,717)	(846)	(1,136)	(3,560)	(546)	0	(17,922)
	Total	365,249	0	365,249	15,085	24,183	79,356	14,609	30,690	144,762	7,665	68,646	750,245

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - OPERATING
(in thousands of dollars)

York University

Object of Expense	Functional Area		Instruction and Research				Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
			All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)			
1. Salaries and Wages:														
(i) Academic Ranks - Full Time	117,946	0	117,946	0	0	0	0	0	0	0	0	0	0	117,946
(ii) Academic Ranks -Part Time	29,166	0	29,166	0	0	0	0	0	0	0	0	0	0	29,166
(iii) Other Instruction & Research -Full Time	23,848	0	23,848	0	0	0	0	0	0	0	0	0	0	23,848
(iv) Other Instruction & Research -Part Time	1,818	0	1,818	0	0	0	0	0	0	0	0	0	0	1,818
(v) Other Salaries & Wages - Full Time	37,012	0	37,012	8,559	9,213	19,620	7,050	10,571	16,632	4,924	113,581			113,581
(vi) Other Salaries & Wages - Part Time	5,247	0	5,247	1,435	1,335	4,291	573	6,896	671	726	21,174			21,174
Total Salaries and Wages	215,037	0	215,037	9,994	10,548	23,911	7,623	17,467	17,303	5,650	307,533			307,533
2. Employee Benefits	44,828	0	44,828	2,083	2,199	4,985	1,589	3,641	3,607	1,178	64,110			64,110
Total Salaries and Benefits	259,865	0	259,865	12,077	12,747	28,896	9,212	21,108	20,910	6,828	371,643			371,643
3. Library Acquisitions	0	0	0	0	9,981	0	0	0	0	0	9,981			9,981
4. Equipment and Furniture Purchases	6,801	0	6,801	961	605	795	3,492	2,830	502	122	16,108			16,108
5. Equipment Rental and Maintenance	2,415	0	2,415	309	219	707	1,234	220	933	61	6,098			6,098
6. Printing and Duplicating	3,126	0	3,126	595	114	1,005	31	601	26	197	5,695			5,695
7. Materials and Supplies	9,882	0	9,882	1,003	549	1,284	1,344	1,592	1,024	123	16,801			16,801
8. Communications	659	0	659	81	40	883	10	420	12	98	2,203			2,203
9. Professional Fees	20	0	20	0	0	0	0	1,664	0	0	1,684			1,684
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0			0
11. Travel	5,198	0	5,198	735	107	1,923	93	822	119	436	9,433			9,433
12. Utilities	0	0	0	0	0	0	0	0	12,170	0	12,170			12,170
13. Renovations and Alterations	0	0	0	0	0	0	0	0	5,732	0	5,732			5,732
14. Externally Contracted Services	85	0	85	1	0	245	9	19	2,194	1	2,554			2,554
15. Scholarships, Bursaries, etc.	0	0	0	0	0	34,798	0	0	0	0	34,798			34,798
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0			0
17. Interest	899	0	899	0	0	0	0	0	0	0	899			899
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	836	0	836			836
19. Other Operational Expenditures	3,111	0	3,111	154	7	1,089	30	2,550	3,248	345	10,534			10,534
20. Internal Cost Allocations	4,703	0	4,703	0	0	0	0	0	0	0	4,703			4,703
21. External Cost Recoveries	(5,853)	0	(5,853)	(831)	(664)	(2,717)	(846)	(1,136)	(2,521)	(546)	(15,114)			(15,114)
Total	290,911	0	290,911	15,085	23,705	68,908	14,609	30,690	45,185	7,665	496,758			496,758

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - TRUST
(in thousands of dollars)

York University

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:												
(i) Academic Ranks		108	0	108	0	0	0	0	0	0	0	108
(ii) Other Instruction & Research		447	0	447	0	0	0	0	0	0	0	447
(iii) Other Salaries & Wages		1,299	0	1,299	0	0	0	0	0	0	0	1,299
Total Salaries and Wages		1,854	0	1,854	0	0	0	0	0	0	0	1,854
2. Employee Benefits		179	0	179	0	0	0	0	0	0	0	179
Total Salaries and Benefits		2,033	0	2,033	0	0	0	0	0	0	0	2,033
3. Library Acquisitions		0	0	0	0	478	0	0	0	0	0	478
4. Equipment and Furniture Purchases		124	0	124	0	0	0	0	0	0	0	124
5. Equipment Rental and Maintenance		33	0	33	0	0	0	0	0	0	0	33
6. Printing and Duplicating		158	0	158	0	0	0	0	0	0	0	158
7. Materials and Supplies		483	0	483	0	0	0	0	0	0	0	483
8. Communications		32	0	32	0	0	0	0	0	0	0	32
9. Professional Fees		24	0	24	0	0	0	0	0	0	0	24
10. Costs of Goods Sold		0	0	0	0	0	0	0	0	0	0	0
11. Travel		744	0	744	0	0	0	0	0	0	0	744
12. Utilities		0	0	0	0	0	0	0	0	0	0	0
13. Renovations and Alterations		0	0	0	0	0	0	0	0	1	0	1
14. Externally Contracted Services		1	0	1	0	0	0	0	0	0	0	1
15. Scholarships, Bursaries, etc.		0	0	0	0	0	10,448	0	0	0	0	10,448
16. Debt Repayments		0	0	0	0	0	0	0	0	0	0	0
17. Interest		0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services		0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures		118	0	118	0	0	0	0	0	0	0	118
20. Internal Cost Allocations		0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries		(1,088)	0	(1,088)	0	0	0	0	0	0	0	(1,088)
Total		2,662	0	2,662	0	478	10,448	0	0	1	0	13,589

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005
CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY
(in thousands of dollars)

York University

	Operating						Ancillary Enterprises				Total
	Repairs, Renovations, & Replace- ments (1)	Purchase Order Commit- ments (2)	Budget Appro- priations (3)	Self Insur- ance (4)	Unex- pended Pension Contri- butions (5)	Other (6)	Total (7)	Repairs, Renovations, & Replace- ments (8)	Purchase Order Commit- ments (9)	Other (10)	(11)
1. Appropriation Reversals for the Year	0	0	59,225	0	22,787	0	82,012	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	0	0	43,953	0	17,616	0	61,569	0	0	0	0
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	0	15,272	0	5,171	0	20,443	0	0	0	0
5. Balance - Beginning of Year	0	0	10,504	0	12,233	0	22,737	0	0	0	0
6. Balance -End of Year	0	0	25,776	0	17,404	0	43,180	0	0	0	0

